TAZEWELL COUNTY SCHOOL BOARD MEETING

Tazewell County Career and Technical Center – Student Center

April 8, 2024

Closed Session, 5:00 p.m. - Regular Session, 6:30 p.m.

AGENDA

I. **Call to Order,** *Chris Moir, School Board Chair*

II. **Unscheduled Agenda Items**

III. **Approval of Agenda**

IV. **Closed Session, 5:00 p.m.**

A. Personnel, Section 2.2-3711 (A1)
B. Contracts, Section 2.2-3711 (A29)
C. Legal, Section 2.2-3711 (A7)
D. Property, Section 2.2-3711 (A3)
E. Students, Section 2.2-3711 (A2)

Regular Session, 6:30 p.m.

V. **Certification from Closed Session**

VI. **Moment of Silence**

VII. **Pledge of Allegiance**

VIII. **Consent Agenda**

A. Minutes of prior School Board meeting (ACTION) *March 11, 2024 and March 25, 2024 (Budget Work Session and Emergency Meeting)*
B. Monthly Claims – Accounts Payable (ACTION)
C. Personnel Recommendations from Closed Session – School Board Approval of Appointments, Long-term Substitutes, Resignations, Retirements, Transfers, and Reassignments (ACTION)

IX. **Approval of Student Disciplinary Committee Meeting Minutes**

A. March 11, 2024 – Mullins, Robinson, Whittington (ACTION)

X. **Recognitions and Instructional Focus**

A. Teachers of the Year, *School Principals*
B. Student Update, *Ashton Rowe, Tazewell Area Student Representative*
C. Community Service Project Team - Spike's Trike Track, *Robert Steele, TCCTC Teacher; Sarah Cooke, TCCTC Teacher and TCCTC Students (Alana Capshaw, Dalton "Scott" Golcher, and Ella Lawson)*
D. School Library Month, *Deidra Hill, Deputy Superintendent*
E. National Teacher Day – May 7, 2024, *Deidra Hill, Deputy Superintendent*
F. National School Nurse Day – May 8, 2024, *Deidra Hill, Deputy Superintendent*
G. Autism Awareness Month, *Melinda Smith, Director of Special Programs*

XI. **Hearing of Citizens**

XII. **Hearing of Employees**

XIII. Unfinished Business

XIV. New Business

A. Ratification of Poll Vote, *Chris Moir, School Board Chair* (ACTION)
B. Approval of VSBA February Policy Updates, first read, *Dr. Chris Stacy, Division Superintendent* (ACTION)
C. Approval of Booster Club Guidelines for Tazewell County Public Schools, first read, *Jessica Cox, Director of Budget and Finance* (ACTION)
D. County Audit Reports, *Jessica Cox, Director of Budget and Finance*
E. Approval of Special Education Annual Plan, *Melinda Smith, Director of Special Programs* (ACTION)
F. Approval of the 2024 Interagency Agreement between the Tazewell County School Board and TASK (Taking Action for Special Kids), *Patti Cettin, Director, TASK* (ACTION)
G. Approval of Athletic Participation for Online Students, *Dr. Chris Stacy, Division Superintendent* (ACTION)
H. Approval of Perkins Plan, *Cynthia Hurley, Director of Grants* (ACTION)
I. Approval of Quote for Transportation Vehicle, *Marcella Keene, Supervisor of Transportation* (ACTION)
J. Approval of Quote for Food Service Vehicle, *Tim Jessee, Supervisor of Food Services* (ACTION)
K. Approval of Bid for Technology Cargo Van, *Randy Mullins, Supervisor of Technology* (ACTION)
L. Approval of Bid for Graham Intermediate Parking Lot Renovation, *Eugene Parkhurst, Supervisor of Buildings and Grounds* (ACTION)
M. Approval of Bid for Drainage Project at Richlands Campus, *Eugene Parkhurst, Supervisor of Buildings and Grounds* (ACTION)
N. Approval of Bid for Tazewell Intermediate Windows, *Eugene Parkhurst, Supervisor of Buildings and Grounds* (ACTION)

XV. Superintendent's Report

A. Testing Update, *Chandra Ashby, Supervisor of Testing*
B. Summer School Update, *James McGee, Director of Secondary/Middle Education*
C. Insurance Update, *Dr. Chris Stacy, Division Superintendent*
D. Superintendent's Update, *Dr. Chris Stacy, Division Superintendent*

XVI. Board Member Comments

XVII. Adjourn/Recess

ENROLLMENT

This is a draft copy of the March 11, 2024 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At a regular meeting of the Tazewell County School Board held at the Student Center of the Tazewell County Career and Technical Center on March 11, 2024 at 5:00 p.m.

PRESENT: Chris Moir, School Board Chair
Donna Whittington, School Board Vice-Chair
Irene Mullins, Board Member
Erik Robinson, Board Member
David Woodard, Board Member
Dr. Chris Stacy, Division Superintendent
Deidra Hill, Deputy Superintendent
Vicki Bailey, Clerk

Chair Moir called the meeting to order at 5:00 p.m.

Unscheduled Agenda Items

Vice-Chair Whittington made a motion to add "Ratification of Poll Vote" as letter "J" under new business and remove letter "A" under recognitions and instructional focus. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Approval of Agenda

Vice-Chair Whittington made a motion to approve the agenda as amended. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Closed Session

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Vice-Chair Whittington, seconded by Mrs. Mullins, and passed to convene to a closed session for the purpose of discussing the following specific matters:

Personnel – Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining or resignation of employees as authorized by Section 2.2-3711 A 1 of the Code of Virginia.
Contracts – Discussion of the award of a public contract involving the expenditure of public funds as authorized by Section 2.2-3711 A 29 of the Code of Virginia.
Legal - Consultation with legal counsel and briefings by staff members or consultants or attorneys, pertaining to actual or probable litigation, or other specific legal matters requiring the provision of legal advice by counsel as authorized by § 2.2-3711 A 7 of the Code of Virginia.
Property – Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property as authorized by Section 2.2-3711 A 3 of the Code of Virginia.
Students – Discussion or consideration of admission or disciplinary matters concerning students as authorized by Section 2.2-3711 A 2 of the Code of Virginia.

Regular Session

The Board returned to open session. Chair Moir called the open session portion of the meeting to order at 6:33 p.m.

Certification from Closed Session

In accordance with the Freedom of Information Act, a roll call vote was taken in which all members affirmed that only public business matters lawfully exempted from open meetings, as identified in the motion for closed session, were heard, discussed, or considered by the Board.

Moment of Silence and Pledge of Allegiance

Chair Moir called for a moment of silence. Vice-Chair Whittington led the Pledge of Allegiance.

Consent Agenda

Vice-Chair Whittington made a motion to approve items A, B, and C of the consent agenda. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Vice-Chair Whittington made a motion to approve the religious exemption request. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Vice-Chair Whittington made a motion to approve the sick bank request from employee X for 21 days. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Approval of Student Disciplinary Committee Meeting Minutes

Vice-Chair Whittington made a motion that the Tazewell County School Board approve the minutes from the February 12, 2024 Student Disciplinary Committee meeting. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Recognitions and Instructional Focus

A. Student Update, *Ashton Rowe, Tazewell Area Student Representative*

This item was removed from the agenda.

B. Recognition of February being Career and Technical Education Month, *Cynthia Hurley, Director of Grants/CTE* (SEE ATTACHED)

In celebration of Career and Technical Education Month, Mrs. Hurley shared highlights of the CTE program with Board members through a PowerPoint presentation.

C. Recognition of Student Achievements from Graham High School, Richlands High School, Tazewell High School and Tazewell County Career and Technical Center, *High School Principals* (SEE ATTACHED)

Principals Joanne Young (Graham High School), Rickie Vencill (Richlands High School), Jerry Smith (Tazewell High School) and Lee Salyers (Tazewell County Career and Technical Center) shared many of the recent student academic and athletic achievements with Board members. Many students were in attendance to be recognized by the School Board.

D. National Middle School Education Month, *James McGee, Director of Middle and Secondary Education*

Mr. McGee told Board members March was National Middle School Education Month. This annual recognition provided a special opportunity to focus on the middle grades, a very important time in the education of children. Mr. McGee thanked Board members for their continued support of middle school students and staff.

Hearing of Citizens

No one spoke.

Hearing of Employees

No one spoke.

Public Hearing of the 2024-2025 Budget

No one spoke.

Mr. Woodard made a motion that the Public Hearing be closed. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Unfinished Business

None

New Business

A. End of the School Year Information, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy told the Board he recommended last day of school for students be June 5, 2024, the last day of school for teachers be June 6, 2024, and that graduation be set for June 1, 2024. He advised the graduation schedule for June 1, 2024 would be as follows: Richlands High School – 10:00 a.m., Tazewell High School – 1:00 p.m., and Graham High School – 4:00 p.m.

Vice-Chair Whittington made a motion that the Tazewell County School Board approve June 5, 2024 as the last day of school for students; June 6, 2024 as the last day of school for teachers; and June 1, 2024 as the date for graduation. Mrs. Mullins seconded the motion, and the Board unanimously approved.

B. Certification of Virtual/Remote Learning Days*, Dr. Chris Stacy, Division Superintendent*

Dr. Stacy asked the Board to certify that virtual/remote learning days were used on January 18, 2024, January 22, 2024 and January 23, 2024.

Vice-Chair Whittington made a motion that the Tazewell County School Board certify that virtual/remote learning days were used during the 2023-2024 school year on January 18, January 22 and January 23. Mrs. Mullins seconded the motion, and the Board unanimously approved.

C. Appointment of School Board Member to the Region VII Virtual Academy Board*, Dr. Chris Stacy, Division Superintendent*

Dr. Stacy asked Board members to appoint one member to serve on the Region VII Virtual Academy Board. He indicated Mrs. Mullins had served the past few years.

Mr. Woodard made a motion that the Tazewell County School Board appoint Mrs. Mullins to serve on the Region VII Virtual Academy Board. Mr. Robinson seconded the motion, and the Board unanimously approved.

D. Approval of Quote for Lights at the Richlands High School Baseball Field, *Eugene Parkhurst, Manager of Buildings and Grounds* (SEE ATTACHED)

Mr. Parkhurst asked Board members to approve the quote from MUSCO in the amount of $337,848.00 for lights at the Richlands High School Baseball Field.

Vice-Chair Whittington made a motion to approve the quote from MUSCO in the amount of $337,848.00 for lights at the Richlands High School Baseball Field. Mrs. Mullins seconded the motion, and the Board unanimously approved.

E. Approval of Quote for Fencing at the Richlands High School Baseball Field, *Eugene Parkhurst, Manager of Buildings and Grounds* (SEE ATTACHED)

Mr. Parkhurst asked Board members to approve the quote from LJL Fence Company in the amount of $54,900.00 for fencing at the Richlands High School Baseball Field.

Vice-Chair Whittington made a motion that the Tazewell County School Board approve the quote from LJL Fence Company in the amount of $54,900.00 for fencing at the Richlands High School Baseball Field. Mrs. Mullins seconded the motion, and the board unanimously approved.

F. School Activity Fund Audit Reports, *Jessica Cox, Director of Budget and Finance* (SEE ATTACHED)

Ms. Cox told Board members Bostic, Tucker and Company, P.C. had completed the audit of the School Activity Funds for the year ended June 30, 2023. She advised the auditors found no issues and gave the school division a good report. Ms. Cox thanked all of the school bookkeepers for all the hard work.

G. Update of A. Linwood Holton Governor's School, *Donna Whittington, School Board Vice-Chair* (SEE ATTACHED)

Vice-Chair Whittington shared various updates of A. Linwood Holton Governor's School, some of which included:

- The enrollment numbers for Tazewell County had increased from 20 students in 2022-2023 to 46 students for the 2023-2024 school year. Vice-Chair Whittington said she was hopeful those would continue to increase each year.
- A total of 4058 college credits were to be earned for the 2023-2024 school year.

Vice-Chair Whittington encouraged students to take advantage of this wonderful opportunity. The cost of $200 per student is paid by the school division and allows students to take as many classes as they can handle per school year.

H. Prom Update, *James McGee, Director of Middle and Secondary Education*

Mr. McGee and high school principals shared information regarding upcoming proms.

- Graham High School prom will be held on May 4, 2024 at Fincastle Country Club (8:00 p.m. – midnight).
- Richlands High School prom will be held May 18, 2024 at Richlands High School (8:00 p.m. – 11:00 p.m.). Weather permitting the prom will be outside on the front lawn. If the weather is bad, the prom will be held inside the school.
- Tazewell High School prom will be held on May 11, 2024 on Main Street (8:00 p.m. – 11:00 p.m.)

I. Approval of Revised Gifted Education Plan, *Dr. Chad Brown, Supervisor of Truancy/Distance Learning*

Dr. Brown asked for Board approval of the revised Gifted Education Plan. He noted that the following changes had been made based on comments from the School Board and from the Virginia Department of Education technical review: (1) Throughout the document the grades identified and served were changed from grades 2-12

for specific and general aptitude to grades Kindergarten (K) – 12. (2) The qualifications for gifted teachers (teacher licensure and certification for gifted teaching) were stated in the plan.

Vice-Chair Whittington made a motion that the Tazewell County School Board approve the Gifted Education Plan. Mrs. Mullins seconded the motion, and the Board unanimously approved.

J. Ratification of Poll Vote, *Chris Moir, School Board Chair*

Board members were polled for approval of personnel on March 7, 2024. The Board approved the poll vote 5-0. Mrs. Moir asked Board members to ratify the March 7, 2024 poll vote.

Mrs. Whittington made a motion that the Tazewell County School Board ratify the poll vote of March 7, 2024. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Superintendent's Report

A. Review of VSBA February 2024 Policy Updates, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Board members were given the redline versions of the VSBA February 2024 Policy Updates for review. Dr. Stacy advised the policy updates would be on the April 8, 2024 School Board agenda for a first read approval.

B. Booster Club Guidelines for Tazewell County Public Schools, *Jessica Cox, Director of Budget and Finance* (SEE ATTACHED)

Ms. Cox asked the School Board to review the proposed Booster Club Guidelines and share input with her so the document could be formatted and revised. She advised this item would be placed on the April School Board agenda for a first read approval.

C. Budget Update, *Jessica Cox, Director of Budget and Finance*

Ms. Cox shared that both she and Dr. Stacy had been keeping an eye on the Governor's Budget, as well as the Senate and House proposed budgets. The Health Insurance Committee met with Mr. Irby to go over the health insurance proposals received. Ms. Cox reminded everyone a budget work session was scheduled for March 25, 2024 at 5:00 p.m. at the Student Center. The Board would adopt a budget at that meeting, and the budget would be submitted to the Board of Supervisors by the end of March.

D. Superintendent's Update, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy shared various updates, some of which included:

- To date the Governor's Budget only showed a one percent bonus for employees and the Senate version showed a three percent raise for employees. Dr. Stacy advised he and Ms. Cox would try to budget accordingly. He indicated this budget process would more than likely be similar to last year's, which was the skinny budget until the final state budget was passed in September or October.
- Insurance increase would be higher than previous years. Dr. Stacy was hopeful to keep the increase as minimal as possible for all employees.
- While no one spoke during the Public Hearing for Budget earlier in the meeting, Dr. Stacy wanted everyone to feel free to email either Ms. Cox or him with ideas or suggestions concerning the budget.

Board Member Comments

Mr. Woodard – no comments

Mr. Robinson stated in recognition of Career and Technical Education Month all of the student recognitions for the TCCTC were a prime example of how hard the students and staff had worked. He congratulated all of the students recognized from across the school division and said it was amazing to see what our students do, as well as all the hard work from the teachers and staff. Mr. Robinson also expressed appreciation to all of the middle school educators.

Mrs. Mullins said she was very proud of all of the students recognized earlier and was thankful for the teachers who had worked with the students. In recognition of Middle School Education Month, she thanked the middle school principals, assistant principals, and staff members for their hard work. Mrs. Mullins expressed appreciation to all employees in the school division.

Vice-Chair Whittington echoed all the comments of fellow Board members. She said it was refreshing to see all the talents of the students, teachers, and coaches in our school division.

Chair Moir stated it had been a wonderful celebration of the students and teachers in Tazewell County and she congratulated all of the students recognized for their impressive skills and hard work. She commended Mr. Lee Salyers and his staff on the outstanding job organizing the Skills USA District Competition. Mrs. Moir thanked all those dedicated to working with middle school students for truly making a positive difference in their lives each day. She expressed appreciation to Mrs. Ashby for all her work with testing.

Vice-Chair Whittington made a motion to adjourn at 8:06 p.m. Mrs. Mullins seconded the motion, and the Board unanimously approved.

A Celebration of all Things CTE

Building a Community of Leaders One Student At A Time



Outstanding Achievements in 2022-2023

THS Marketing / DECA students began their “Bulldog Broadcasting” to “market” Tazewell High School to their peers and community and learned hands on by visiting J104 to record Public Service Announcements for National DECA month.

Follow them on YouTube, Instagram, and TikTok





Outstanding Achievements in 2022-2023



- **Tazewell FFA** competed in the Appalachian Area FFA Forestry Contest.
  - JR Team – 5th and 8th place finishers.
  - SR Team – Team finished 2nd overall; 6th, 7th, and 10th place individual finishers.
- **Richlands FFA** competed in the Russell Co. Fair Stockman's Contest and the Virginia Tech Block and Bridle Stockman's Contest.

Outstanding Achievements in 2022-2023

Tazewell High School FBLA

- Most Outstanding Chapter, Second Place, New River Region Fall Conference, October 2022.
- Champion Chapter Shaping Success Award, November 2022

RHS DECA had 7 Merit Award Recipients, 12 Honor Society, and 4 national DECA Emerging Leader Honor Awards

TCCTC established **HOSA**, a new student organization for health science students.



Outstanding Achievements in 2022-2023

- **VA State Fair SkillsUSA Competition Winners**
  - **Welding** and **Cosmetology** - 4 top 5 finishers
  - **Carpentry** - 5th place, 6th place
  - **Masonry** - placed 4th overall
- **JVG program** continued to offer new leadership training opportunities for students.
  - Students attended their first Leadership Day on November 9.
  - Isaach Crigger, 1st place – named Student Regional President





Outstanding Achievements in 2022-2023

- **FBLA**
  - **THS** – 15 state qualifiers, 5 national qualifiers
  - **RHS** – 8 state qualifiers, 2 national qualifiers
  - **GHS** – 58 state qualifiers, 24 national qualifiers
- **DECA**
  - **THS–**52 District competitors, 44 State competitors, 2 advanced to Nationals
  - **RHS** – 19 State Competitors
  - **GH**S–45 District competitors, 30 State competitors, 2 National Qualifiers
- **SkillsUSA**
  - 60 district competitors, 32 state competitors, 7 national competitors





Outstanding Achievements in 2022-2023

- The ribbon cutting for the new **Mechatronics and Robotic Welding Center** was held on August 30, 2022 and we became fully certified to offer adult FANUC certification classes on November 10.
- The **Auto Body (Collision Repair and Refinish)** program successfully completed the **ASE re-accreditation** process and is accredited through January 1, 2028.
- The **Diesel Equipment** program successfully completed the **re-accreditation** process and is accredited through June 1, 2028.
- The **adult CNA course** graduated 3 students with CNA certifications and an additional 15 certificates/course completions for CPR/SafeTalk (suicide prevention) and Revive (Opiod Overdose and Naloxone Education.)





Outstanding Achievements in 2022-2023





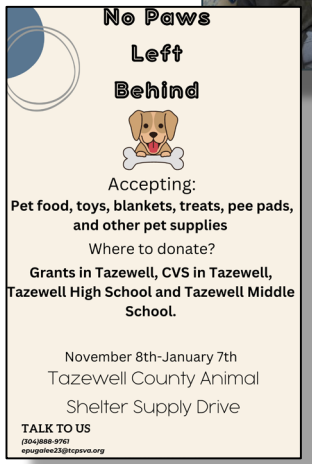
- Sarah Jacobs (**GHS**) served as the 2022-2023 New River Regional FBLA President and the state Vice President for the New River Region.
- Elise Jacobs (**GHS**) was inducted into the same position at the State Leadership Conference marking the 4th consecutive year that a GHS student was represented on the state FBLA board.
- **Tazewell High School** FBLA was designated as a Virginia State Honor Chapter and a Bronze Champion Chapter for the 2022-23 school year.

Outstanding Community Service Achievements in 2022-2023

- **RHS FACS** students organized supplies at the Cedar Bluff United Methodist Church's Diaper Mission and assisted in wrapping presents for the RHS White Christmas.
- **GHS FBLA** collected 132 toys/gift cards and **DECA** collected 219 toys for the Will Calfee Memorial Toy Drive.
- **RHS DECA** collected food and non perishables to provide 6 bags of groceries each to 6 different families at Christmas.
- **THS DECA** collected 71 dog and cat food items, toys, and blankets. They also donated $25 to the Tazewell Co. Animal Shelter, and adopted four (4) Christmas Angels through the Labor of Love Mission.







Outstanding Community Service Achievements in 2022-2023







- **TCCTC Carpentry** students built a beautiful display for the Back of the Dragon to house the Prisoner of War flag. The flag has journeyed all across the nation but will reside at the Back of the Dragon.
- The **Carpentry** class also designed and built a dog kennel which they presented to the Tazewell County Sheriff's Office for their new K9, Rita.
- **TCCTC Auto Body** students worked with Teen Venture in Richlands to remove a race car from their building.

Outstanding Community Service Achievements in 2022-2023



TCCTC Cosmetology students provided a Salon Day for ladies from Cumberland Mountain.

TCCTC Welding students worked with Town of Tazewell for T's to hang throughout Main Street and partnered with **Carpentry** and **Auto Body** to make the THS memorial bench for Lexie Herald.

Outstanding Community Service Achievements in 2022-2023





TCCTC SkillsUSA officers showed their support of Veterans during the Tazewell Veterans' Day parade in November and the Pocahontas Christmas Parade in December.

The community was invited to visit and tour the **Career and Technical Center** during the first Trunk or Treat and Halloween Themed School Tour.

TCCTC HOSA students assisted with preparing and distributing meals at the Bluefield Union Mission at Thanksgiving.





Outstanding Community Service Achievements in 2022-2023

- **RHS AFJROTC** completed 683 community service hours and 500 LDR (Leadership Development Requirement) hours for the 1st Semester of the 2022-2023 school year.
  - Christmas Shoe Box Drive,
  - Good Samaritan Food Pantry
  - Richlands and Tazewell Co. Veterans Day Parades
  - Numerous Color Guard Services






Credentialing

- **1,029** credentials earned **last** year
- **291** credentials were earned in the first semester of **this** year and spring testing season is beginning.



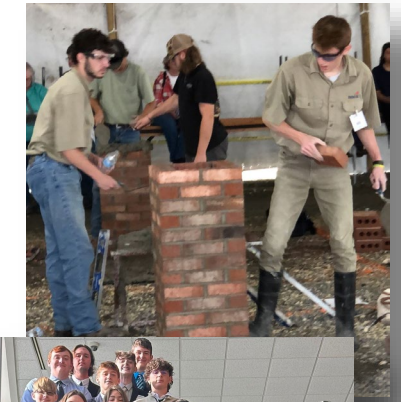
Current Statistics

- 85 CTE courses taught in TCPS this year (6-12) / 186 different sections
- 2 Dual Credit and Other College Leveraged CTE courses this year (9-12)
- 2,898 of students enrolled this year* (1,390 F*, 1,508 M*, 4 O*)
- 43 current CTE/ROTC teachers
- 3 new classes to be added beginning 2024-2025
- 4 adult certification classes offered: Masonry, NCCER, CNA (SWRAE), and FANUC robot operator.

**Duplicated when enrolled in more than one course*

Outstanding Achievements in 2023-2024

- SkillsUSA (State Leadership Conference, Apr 19-21, VA Beach)
  - State Fair Contest: 3 out of 8 competitors placed in top 3 in 2 different skilled areas (masonry and welding)
  - 80 district competitors, 47 state qualifiers
- FBLA (State Leadership Conference, Apr 12-13, Reston)
  - Regional competitions were held last week to identify the state qualifiers.
- DECA (State Leadership Conference, Mar 1-3, VA Beach)
  - THS – 19 district competitors, 16 state qualifiers
  - RHS – 57 district competitors, 7 state qualifiers
  - GHS – 46 district competitors, 24 state qualifiers





Outstanding Achievements in 2023-2024



- The **Fall 2023 adult CNA** course graduated 9 students with CNA certifications and an additional 34 certificates/course completions for CPR/SafeTalk (suicide prevention) and Revive (Opiod Overdose and Naloxone Education.)
- **GHS** earned 2nd place out of 12 high schools in the Concord Business Challenge in October 2023.
- **THS FBLA** was awarded the Third Place Most Outstanding Chapter at the New River Region Fall Conference in Sept. 2023.

Outstanding Community Service in 2023-2024

- **RHS DECA** students
  - participated in Virginia DECA Day with Mr. Rod Cury, mayor of Richlands in November 2023.
  - provided the food for Thanksgiving dinners for 8 families from their school.
  - worked with Mrs. Edythe Brown of WGTH Radio Station to record a public service announcement to promote DECA across the airwaves.
- **TCCTC Masonry** students assisted in building Spike's Trike Track at Tazewell Primary School.



Outstanding Community Service in 2023-2024

- **THS FBLA** students
  - collaborated with Bulldog Bark to help paint pumpkins before Halloween
  - conducted a Toy Drive for underprivileged students;
  - Go Gold for Childhood Cancer; and
  - Collected 144 books in their Book Drive and donated to the Tazewell County Health Dept.









Outstanding Community Service in 2023-2024

- TCCTC HOSA Students
  - Helped bag meals at the Bluefield Union Mission for families in need at Thanksgiving





Outstanding Student Achievements in 2023-2024





- **TCCTC Jobs for VA Graduates (JVG)** students Caleb Roberts and Faith Looney (GHS students) were chosen as the as State Parliamentarian and State Delegate for our region. Each region is only allowed 2 representatives on the board, and both are from TCCTC.
- Alana Capshaw, Stephanie Wingo, and Miranda Brewster were selected as district finalists in the **JVG Ignite Business Plan Competitions** and earned 2nd place in the state competition.

Outstanding Student Achievements in 2023-2024

- Callie Proffitt, a senior at **RHS** was selected in the 11th and 12 grade category as a winner in the Ugly Sweater contest sponsored by VA FCCLA.
- Madison Casey and Hailey Stanford from Mr. Ronald Spark's Python programming class at **RHS** competed as a team in the Congressional App Challenge this year for the 9th Congressional District.



Building Towards The Future

- The adult and high school Nurse Aide programs have earned re-accreditation through 2025-2026.
- Elementary School Activities
- CTE Career Fair at TCCTC to be held April 25, 2024
- Updating Equipment
- GoTec
- Adding New Courses
  - Cybersecurity Operations
  - Cybersecurity Operations, Advanced
  - VA Teachers for Tomorrow



Career and Technical Education Month

WHEREAS, every student in the Commonwealth should graduate from high school prepared for success in life; and

WHEREAS, career and technical education allows for the exploration of career pathways, development of workplace skills, stackable certificates, and industry recognized credentials; and

WHEREAS, career and technical education is the foundation of a strong, well-educated workforce that fosters productivity in industry and contributes to Virginia’s leadership in the international marketplace; and

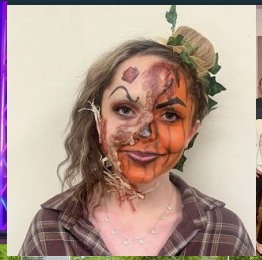
WHEREAS, career and technical education offers lifelong learning opportunities that provide individuals with marketable skills, informed career choices, and expanded post-secondary options that ensure higher earning potentials, job satisfaction, and long-term goals for their futures; and

Career and Technical Education Month

WHEREAS, the cooperative and ever-increasing efforts between career and technical educators, administrators, and representatives of business and industry stimulate the growth of the Commonwealth's economy by preparing students for careers in high-demand, high-skill, and high wage fields; and

WHEREAS, the national theme of Career and Technical Education Month "Celebrate Today, Own Tomorrow!" demonstrates the crucial role that career and technical education plays in readying Virginia students for successful careers;

NOW, THEREFORE, I, Glenn Youngkin, do hereby recognize February 2024, as CAREER AND TECHNICAL EDUCATION MONTH in our COMMONWEALTH OF VIRGINIA, and I call this observance to the attention of all our citizens.


ELEVATE


Rigor • Relevance • Relationships
TAZEWELL
County Public Schools
















Quote

Date: 2/19/24

Project: Richlands HS Baseball
Richlands, VA
Project #202332

James Madison University/VASCUPP
Master Project: 189427 **Contract Number:** UCPJMU6542 **Expiration:** 2/18/2025
Service: Theatrical, Athletic Field, and Specialty Lighting

All purchase orders should note the following:
JMU/VASCUPP purchase – contract number UCPJMU6542

Pricing furnished is effective for 60 days unless otherwise noted and is considered confidential.
Formal Scope of work to follow.

Baseball/330'/350'/330' Quotation Price – Materials Delivered to Job Site and Installation

VASCUPP Materials Cost (320'/360'/320' Field Size Used from VASCUPP Price List) $327,409.00
5% Windspeed Adder to increase to 115 mph $16,370.00
Musco Materials Discount ..... (-$145,869.00)
Installation $138,090.00

- *Includes $7,500.00 allowance for rock drilling*

Total Materials and Installation $336,000.00
Adder for Bonding (If required) $1,848.00

Light-Structure System™ with Total Light Control – TLC for LED™ technology

Guaranteed Lighting Performance

- Guaranteed light levels of **50 FC Infield and Uniformity of 2:1 and 30 FC Outfield and Uniformity of 2.5:1**
- BallTracker® technology – targeted light, optimizing visibility of the ball in play with no glare in the players typical line-of-sight

System Description

- (6) Pre-cast concrete bases with integrated lightning grounding
- (6) Galvanized steel poles
- Factory wired and tested remote electrical component enclosures
- Pole length, factory assembled wire harnesses
- Factory wired poletop luminaire assemblies
- Factory aimed and assembled luminaires
- UL Listed assemblies

Control Systems and Warranty Services

- Control-Link® control and monitoring system to provide remote on/off and dimming (high/medium/low) control and performance monitoring with 24/7 customer support
- Product assurance and warranty program that covers materials and onsite labor, eliminating 100% of your maintenance costs for 25 years

Payment Terms

Musco's Credit Department will provide payment terms.
Email or fax a copy of the Purchase Order to Musco Sports Lighting, LLC:

Musco Sports Lighting, LLC
Attn: Taylor Knoot
Fax: 800-374-6402
Email: musco.contracts@musco.com

All purchase orders should note the following:
JMU/VASCUPP purchase – contract number UCPJMU6542

Quote

Delivery Timing

8 - 12 weeks for delivery of materials to the job site from the time of order, submittal approval, and confirmation of order details including voltage, phase, and pole locations.

Due to the built-in custom light control per luminaire, pole locations need to be confirmed prior to production. Changes to pole locations after the product is sent to production could result in additional charges.

Notes

Quote is based on:

- Shipment of entire project together to one location.
- Structural code and wind speed = 2018 IBC, 115 mph, Exposure C, Risk Factor 1.
- Owner is responsible for getting electrical power to the site, coordination with the utility, and any power company fees.
- Confirmation of pole locations prior to production.

Thank you for considering Musco for your lighting needs. Please contact me with any questions or if you need additional details.

Steve Wiley, Sales Representative
Musco Sports Lighting, LLC
Phone: 804-836-6785
E-mail: steve.wiley@musco.com

Richlands HS Baseball
Richlands, VA
Turnkey Scope of Work

Customer Responsibilities:

1. Complete access to the site for construction utilizing standard 2-wheel drive rubber tire equipment.
2. Locate existing underground utilities not covered by your local utilities. (i.e. water lines, electrical lines, irrigation systems, and sprinkler heads). Musco or Subcontractor will not be responsible for repairs to unmarked utilities.
3. Locate and mark field reference points per Musco supplied layout. (i.e. home plate, center of FB field)
4. Pay for extra costs associated with foundation excavation in non-standard soils (rock, caliche, high water table, collapsing holes, etc.) or soils not defined in geo-technical report. Standard soils are defined as soils that can be excavated using standard earth auguring equipment.
5. Pay any power company fees and requirements.
6. Provide area on site for disposal of spoils from foundation excavation.
7. Provide area on site for dumpsters.

Musco Responsibilities:

1. Provide required foundations, poles, electrical enclosures, luminaires, wire harnesses, and control cabinets.
2. Provide layout of pole locations and aiming diagram.
3. Provide Project Management as required.
4. Provide stamped foundation designs based on soils that meet or exceed those of a Class 5 material as defined by 2018 IBC Table 1806.2.
5. Assist our installing subcontractor and ensure our responsibilities are satisfied.

Subcontractor Responsibilities

General:

1. Obtain any required permitting.
2. Contact your local udig for locating underground public utilities and then confirm they have been clearly marked.
3. Contact the facility owner/manager to confirm the existing private underground utilities and irrigation systems have been located and are clearly marked to avoid damage from construction equipment. Notify owner and repair damage to marked utilities. Notify owner and Musco regarding damage which occurred to unmarked utilities.
4. Provide labor, equipment, and materials to off load equipment at jobsite per scheduled delivery.
5. Provide storage containers for material, (including electrical components enclosures), as needed.
6. Provide necessary waste disposal and daily cleanup.
7. Provide adequate security to protect Musco delivered products from theft, vandalism or damage during the installation.
8. Keep all heavy equipment off playing fields when possible. Repair damage to grounds which exceeds that which would be expected. Indentations caused by heavy equipment traveling over dry ground would be an example of expected damage. Ruts and sod damage caused by equipment traveling over wet grounds would be an example of damage requiring repair.
9. Provide startup and aiming as required to provide complete and operating sports lighting system.
10. Installation to commence upon delivery and proceed without interruption until complete. Notify Musco immediately of any breaks in schedule or delays.
11. Pay all permitting fees and obtain the required electrical permitting.
12. Provide sealed Electrical Plans. (If required)

13. Basic landscaping over disturbed areas.

Foundations, Poles, and Luminaires:

1. Mark and confirm pole locations per the aiming diagram provided. If there are any issues, immediately notify your Musco Project Manager.
2. Provide labor, materials, and equipment to install 6 LSS foundations as specified on Layout and per the stamped foundation drawings, if applicable.
3. Remove spoils and dispose of off site.
4. Provide labor, materials, and equipment to assemble Musco TLC-LED luminaires, electrical component enclosures, poles, and pole harnesses.
5. Provide labor, equipment, and materials to erect 6 dressed LSS Poles and aim utilizing the pole alignment beam.

Electrical:

1. Provide labor, materials, and equipment to reuse existing electrical service panels as required.
2. Provide labor, materials, and equipment to install conductors between contactor and pole mounted control boxes as required.
3. Provide labor, materials, and equipment to install all underground conduit, wiring, pull boxes etc. and terminate wiring as required.
4. Provide as-built drawings on completion of installation, **(if required)**.

Control-Link Control and Monitoring:

1. Provide labor, equipment, and materials to install Musco control and monitoring cabinet and terminate all necessary wiring.
2. Provide a dedicated 120 V 20 A controls circuit or a step-down transformer for 120 V control circuit if not available.
3. Check all zones to make sure they work in both auto and manual mode.
4. Commission Control-Link® by contacting Control-Link Central™ at 877-347-3319.

CODE OF CONDUCT

In order to maintain a high-quality jobsite and installation, Subcontractor represents to Musco that it has the supervision necessary to, and shall train, manage, supervise, monitor, and inspect the activities of its employees for the purpose of enforcing compliance with these safety requirements. Subcontractor acknowledges that Musco does not undertake any duty toward Subcontractor's employees to train, manage, supervise, monitor, and inspect their work activities for the purpose of enforcing compliance with these safety requirements, but Subcontractor agrees to abide by any reasonable recommendations made by Musco or Musco representatives with respect to safety.

Subcontractor agrees that it is or will be familiar with and shall abide by the safety rules and regulations of Musco and the Owner, including, but not limited to the Occupational Safety and Health Act of 1970 (OSHA), all rules and regulations established pursuant thereto, and all amendments and supplements thereto.

Subcontractor further agrees to require all its employees, subcontractors, and suppliers to comply with these requirements. Subcontractor shall also observe and comply with all laws with respect to environmental protection applicable to the Project.

Subcontractor shall require all its subcontractors, employees, visitors, suppliers, and agents under its direction to comply with the following:

1. GENERAL JOBSITE SAFETY AND CLEANLINESS.
    a. Subcontractor's employees and agents shall be required to wear appropriate personal protective equipment including, but not limited to, safety glasses with side shields, work shoes, fall protection devices, and hard hats.
    b. Where a walking or working surface has an unprotected side or edge which is six feet or more above a lower level, Subcontractor shall use guardrail systems, safety net systems, or personal fall arrest systems.
    c. Jobsite shall be kept free of debris including, but not limited to, cardboard and packing materials which can become windborne.
    d. Construction equipment shall be parked during non-use in an orderly fashion so as not to create inconvenience to others using the jobsite.
    e. Subcontractor shall provide for and ensure the use of safety equipment for the Project in accordance with Musco's and Owner's safety requirements, to the extent these may be stricter than federal, state, or local standards, or generally recognized industry applicable standards.
    f. Subcontractor shall provide the Musco project manager with an "Emergency List" showing Subcontractor's designated medical doctor, hospital, insurance company, and any other health service providers, such list to be updated within 24 hours of any change in the information provided.
    g. Within eight (8) hours from the time of an accident (or such shorter period as laws may require), Subcontractor shall advise Musco of any accident resulting in injury to any person or damage to any equipment or facility. Upon request, Subcontractor shall promptly furnish Musco with a written report of any such accident as well as a copy of all insurance and worker's compensation claims involving the Project.
    h. Subcontractor shall maintain and inspect all construction equipment, including cranes and other lifting equipment, prior to each use. Subcontractor warrants that all equipment operators shall be qualified for each piece of construction equipment they intend to operate. Documentation of specific training is the responsibility of the Subcontractor.
    i. Jobsite shall be policed daily for compliance to the above conditions.
    j. Subcontractor's employees and agents are prohibited from using drugs and alcohol on the Project property or being under the influence of alcohol or drugs while performing work on the Project. Anyone observed participating in or observed under the influence will be removed from the Project immediately and prohibited from returning, with no exceptions.

2. CONFORMANCE TO STANDARD MUSCO INSTALLATION GUIDELINES.
   a. Review and understand installation instructions are provided with every product installation.
   b. Education of installation personnel to allow for highest efficiency and lowest possibility of failure.
   c. Verify that components have been assembled per Musco installation instructions.
   d. Verify plumb of concrete foundations prior to standing of poles.

3. PROVIDING A QUALITY INSTALLATION TEAM.
   a. Subcontractor's work directly reflects the quality of the installation and may indirectly relate to the quality of the product upon which Musco's reputation is built.
   b. Provide and maintain quality installation equipment. Records of maintenance and/or calibration shall be provided upon request.
   c. Personnel shall be knowledgeable in operation of equipment as well as installation of Musco product.
   d. All personnel provided by Subcontractor shall understand the relationship developed by and between Subcontractor and Musco, also by and between Musco and the customer, and act accordingly.

C&A FENCING, LLC
P.O. Box 1056
Cedar Bluff, VA 24609 US
276-971-4640
chrisperkins0508@gmail.com
https://www.candafencing.com

Estimate

C&A FENCING, LLC.

ADDRESS
Richlands High School Baseball Field

ESTIMATE #	DATE	
1330	01/05/2024	

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Materials	Materials- 1200 ft. of 8ft black chain-link	1	29,000.00	29,000.00
Labor	Labor	1	14,000.00	14,000.00
Cement	Cement	1	1,500.00	1,500.00

Estimates are valid for 10 days.
*All customers, please note that if rock is hit at any time over the course of the project, a jack hammer expense of $60.00 per/hr will be added to the existing estimate cost. Thank you!

TOTAL **$44,500.00**

Accepted By

Accepted Date

ESTIMATE

ETHAN RATLIFF

276-345-7823

Rockingrfencingandgrading@gmail.com

250 Oak Circle Drive - Rosedale, VA 24280

Customer Information

Date: 12-29-23

Name: Richlands Elementary

Email:

Phone:

Address: 175 Learning Ln.

City: Richlands

State: Va.

Zip: 24641

Description of Work

950 feet of 8 foot black vinyl chain link to be installed including 1-10' Gate and 1-20' Gate with safety cap.

All material prices subject to change after ten days. If material prices change contractor will bill cost + 20%

Contractor will need to receive material cost 10 days prior to installation. Remaining balance to be paid on completion.

Materials: $28,946.69

Labor: $12,000.00

Misc:

Total: $40,946.69

Customer:

Contractor:

Print Download PDF

ESTIMATE

LJL Fence Company LLC
1103 College Estates Road
Cedar Bluff, VA, Virginia 24609
United States

(276)345-6871
www.ljlfencecompany.com

Bill to
Mark Gillespie

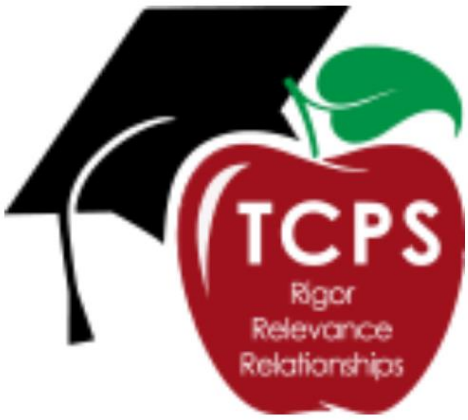
markgillespie4804@outlook.com

Estimate Number: 598
Estimate Date: December 20, 2023
Valid Until: January 19, 2024
Grand Total (USD): **$54,900.00**

Items	Quantity	Price	Amount
Down Payment Down Payment to start job Richland's Baseball Field Black Chainlink	1	$25,000.00	$25,000.00
Paid on Completion Richlands baseball Field Black Chainlink	1	$13,900.00	$13,900.00
Down Payment Down Payment to start job Green Chainlink	1	$10,100.00	$10,100.00
Paid on Completion Tazewell Softball Field Green Chainlink	1	$5,900.00	$5,900.00

Total: $54,900.00

Grand Total (USD): **$54,900.00**



Tazewell County Public Schools

Tazewell County Public Schools Activity Funds – All Schools

Audited Financial Statements

For The Year Ended

June 30, 2023

TAZEWELL COUNTY PUBLIC SCHOOLS
ACTIVITY FUNDS - ALL SCHOOLS
AUDITED FINANCIAL STATEMENTS
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TAZEWELL COUNTY PUBLIC SCHOOLS
ACTIVITY FUNDS - ALL SCHOOLS
AUDITED FINANCIAL STATEMENTS
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BOSTIC, TUCKER
& COMPANY, P.C.
Certified Public Accountants

RONALD C. BOSTIC, CPA
GREGORY D. TUCKER, CPA

P.O. Box 505, Lebanon, VA 24266
(276) 889-3103 Fax: (276) 889-0229
www.bthcpa.com

INDEPENDENT AUDITORS' REPORT

Members of the School Board
Tazewell County Public Schools
Tazewell, Virginia

Report on Financial Statements

We have audited the accompanying financial statements of Tazewell County Public Schools Activity Funds – All Schools which comprise the balance sheet as of June 30, 2023, and the related statement of revenues, expenses, and changes in fund balance for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. Weconducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balance of Tazewell County Public Schools Activity Funds – All Schools as of June 30, 2023, and the respective changes in fund balance for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements that comprise Tazewell County Public Schools Activity Funds – All Schools' basic financial statements. The statements of recorded cash receipts, disbursements, and fund balance – cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. This statement 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of recorded cash receipts, disbursements, and fund balance – cash basis is fairly stated in all material respects in relation to the basic financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023, on our consideration of Tazewell County Public Schools Activity Funds – All Schools' 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 Tazewell County Public Schools Activity Funds – All Schools' 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 Tazewell County Public Schools Activity Funds – All Schools' internal control over financial reporting and compliance.

Bostic, Tucker & Company, PC

December 1, 2023
Lebanon, Virginia

BOSTIC, TUCKER
& COMPANY, P.C.
Certified Public Accountants

RONALD C. BOSTIC, CPA
GREGORY D. TUCKER, CPA

P.O. Box 505, Lebanon, VA 24266
(276) 889-3103 Fax: (276) 889-0229
www.bthcpa.com

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*

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 accompanying balance sheet of Tazewell County Public Schools Activity Funds - All Schools for the year ended June 30, 2023, and the related statement of revenues, expenses, and changes in fund balance for the year then ended, and the related notes to the financial statements, which comprise the Tazewell County Public Schools Activity Funds - All Schools' basic financial statements and have issued our report thereon dated December 1, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tazewell County Public Schools Activity Funds - All Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tazewell County Public Schools Activity Funds - All Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Tazewell County Public Schools Activity Funds - All Schools' 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 combinationof deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tazewell County Public Schools Activity Funds - All Schools' financial statements are free from material misstatement, we performed tests of its compliancewith certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that arerequired to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bostic, Tucker & Company, PC

December 1, 2023
Lebanon, Virginia

TAZEWELL COUNTY PUBLIC SCHOOLS
BALANCE SHEET
JUNE 30, 2023

ASSETS

Current Assets		
Cash in banks	$	1,229,892
Accounts receivable		22,363
Due from primary government		-
Total Current Assets		1,252,255
TOTAL ASSETS	$	1,252,255

LIABILITIES AND FUND BALANCE

Current Liabilities		
Accounts payable	$	15,148
Due too primary government		98,119
Total Current Liabilities		113,267
Total Liabilities		113,267
Fund Balance		1,138,988
TOTAL LIABILITIES AND FUND BALANCE	$	1,252,255

TAZEWELL COUNTY PUBLIC SCHOOLS
ACTIVITY FUNDS - ALL SCHOOLS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

REVENUES AND SUPPORT	
General	$ 337,928
Sports	766,976
Other school activities	1,313,472
TOTAL REVENUE AND SUPPORT	2,418,376
EXPENSES	
General	517,215
Sports	725,147
Other school activities	1,149,674
TOTAL EXPENSES	2,392,036
FUND BALANCE	
Change in fund balance	26,340
Fund balance, beginning	1,112,648
FUND BALANCE, ending	$ 1,138,988

TAZEWELL COUNTY PUBLIC SCHOOLS ACTIVITY FUNDS – ALL SCHOOLS

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

Basis of accounting:

The accompanying financial statements have been prepared using the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

Fund accounting:

The activity funds of each school presented in the supplementary information are organized based on separate fund accounts for different activities. Accounting procedures were those prescribed by the Tazewell County School Board.

Concentration of credit risk:

The School Activity Funds maintain cash balances at one financial institution. The balances are insured by the Federal Deposit Insurance Corporation up to $250,000. On June 30, 2023, the School Activity Funds' uninsured cash balance totaled $94,526.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from the estimates that were used.

Use of estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from the estimates that were used.

Note 2. Subsequent Events

Management has evaluated subsequent events through December 1, 2023, the date which the financial statements were available for issue.

Abbs Valley Elementary School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	523	1,056	$ -	$ 1,056	$ 1,579	1,526	$ -	$ 1,526	$ 53
AVBES PTO	5,413	8,818	-	8,818	14,231	6,511	-	6,511	7,721
Bookstore	458	1,588	-	1,588	2,045	1,288	-	1,288	757
Braves Books	153	-	-	-	153	-	-	-	153
Faculty/Staff Fund	137	790	-	790	927	905	-	905	22
Field Trips	-	229	-	229	229	180	49	229	-
Fifth Grade (5Th)	647	262	-	262	909	362	-	362	547
First Grade (1St)	1,244	302	-	302	1,546	335	342	677	870
Fourth Grade (4Th)	1,293	1,039	-	1,039	2,331	720	-	720	1,611
Fund Raising School Wide	16	207	-	207	223	-	-	-	223
Gifted	316	15	-	15	331	13	-	13	318
Ice Cream	808	11,195	-	11,195	12,003	11,221	68	11,289	713
Interest On Checking	4	5	-	5	9	0	-	-	9
Kindergarten	(256)	170	241	411	155	(15)	-	(15)	170
Library	395	4,594	-	4,594	4,989	4,200	-	4,200	789
Pre-K	2,845	100	-	100	2,945	327	127	454	2,491
Ronald Mcdonald House	-	354	-	354	354	354	-	354	-
School Boosters	457	317	-	317	774	824	-	824	(50)
Second Grade (2Nd)	1,170	131	42	173	1,343	456	-	456	887
Student Donations	20	400	-	400	420	290	-	290	130
Technology Damage Fees	-	118	-	118	118	-	-	-	118
Third Grade (3Rd)	(285)	-	300	300	15	-	-	-	15
United Way Fundraiser	-	16	3	19	19	19	-	19	-
Yearbook	1,959	4,109	-	4,109	6,068	4,458	-	4,458	1,610
	$ 17,317.6	35,813	586	36,399	53,717	33,975	586	34,561	19,156
Represented by cash in banks:									
General	17,318								19,156
Total	$ 17,318								$ 19,156

Career and Technology Center
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 6,789	$ 42,390	$ 1,513	$ 43,903	$ 50,692	37,536	-	$ 37,536	$ 13,156
Adult Education	9,444	1,235	-	1,235	10,679	226	-	226	10,452
Auto Body	1,945	4,377	-	4,377	6,321	4,280	-	4,280	2,041
Auto Service	3,175	4,469	-	4,469	7,645	4,133	-	4,133	3,511
Carpentry	5,096	6,459	-	6,459	11,555	7,399	-	7,399	4,156
Cosmetology	345	1,045	-	1,045	1,390	665	-	665	726
Cosmo State Board Testing	-	-	500	500	500	344	-	344	156
Criminal Justice	-	-	-	-	-	-	-	-	-
Emt Class	139	140	-	140	278	140	-	140	138
Field Trips	399	-	-	-	399	-	-	-	399
Health Services	6,690	17	-	17	6,707	-	-	-	6,707
Heavy Duty Equipment	1,537	5,187	-	5,187	6,725	3,331	-	3,331	3,393
Hosa	-	4,214	-	4,214	4,214	2,440	-	2,440	1,774
Interest On Checking	22	16	-	16	38	-	-	-	38
Masonry	4,091	484	-	484	4,576	617	-	617	3,958
Poster Printer	1,348	162	-	162	1,510	728	-	728	782
Scholarships Tcctc	150	-	-	-	150	-	-	-	150
School Improvements	13	-	-	-	13	-	-	-	13
Skills Usa	13,454	32,076	-	32,076	45,530	38,427	2,013	40,440	5,091
Small Engine Repair	3,244	3,324	-	3,324	6,567	3,010	-	3,010	3,558
Taxes	322	98	-	98	420	92	-	92	328
Uniforms	15,000	19,067		19,067	34,067	19,067	-	19,067	15,000
Welding	1,164	1,408	-	1,408	2,572	1,882	-	1,882	690
	$ 74,367	$ 126,169	$ 2,013	$ 128,182	$ 202,548	$ 124,318	$ 2,013	$ 126,331	$ 76,218
Represented by cash in banks:									
General	74,367								76,218
Total	$ 74,367								$ 76,218

Cedar Bluff Elementary
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 45,215	$ 14,313	$ 27,184	$ 41,497	$ 86,712	$ 26,218	$ -	$ 26,218	$ 60,494
Faculty/Staff Fund	2,564	2,279	-	2,279	4,843	3,229	20	3,249	1,594
Textbook	25	35	-	35	60	-	-	-	60
Yearbook	-	2,545	-	2,545	2,545	-	2,545	2,545	-
Music	240	171	-	171	411	8	-	8	403
Library	9,474	78	-	78	9,552	256	-	256	9,296
Gifted	328	90	-	90	418	132	-	132	286
Physical Education	434	-	-	-	434	-	-	-	434
Special Education	822	-	-	-	822	-	-	-	822
ESD/PBIS	3,505	2,731	-	2,731	6,236	2,444	45	2,489	3,747
Fund Raising School Wide	-	22,999	-	22,999	22,999	15,096	7,903	22,999	(0)
Hearts For House	-	919	-	919	919	909	10	919	-
Amer Heart Assoc/Hoops And Jum	-	155	10	165	165	165	-	165	-
Playground	1,000	-	-	-	1,000	-	-	-	1,000
Ice Cream	-	20,370	-	20,370	20,370	10,873	9,497	20,370	0
Fall Pictures	-	1,808	-	1,808	1,808	-	1,808	1,808	(0)
Spring Pictures	-	2,021	-	2,021	2,021	-	2,021	2,021	(0)
Autism Awareness	5,388	-	-	-	5,388	-	-	-	5,388
Field Trips	388	3,015	-	3,015	3,402	2,528	875	3,403	(0)
Pre-K	1,874	516	-	516	2,390	698	-	698	1,692
Kindergarten	-	-	875	875	875	-	-	-	875
First Grade (1St)	373	590	-	590	963	963	-	963	-
Second Grade (2Nd)	1,368	215	-	215	1,583	1,024	-	1,024	558
Third Grade (3Rd)	991	500	-	500	1,491	1,419	-	1,419	72
Fourth Grade (4Th)	456	541	-	541	997	749	-	749	248
Fifth Grade (5Th)	4,170	785	-	785	4,955	1,715	-	1,715	3,240
Special Accounts	919	400	-	400	1,319	-	1,319	1,319	0
Backpack	2,423	-	-	-	2,423	-	-	-	2,423
Bookstore	-	6,108	-	6,108	6,108	2,763	3,345	6,108	(0)
Student Donations	4,012	390	-	390	4,402	-	-	-	4,402
United Way	-	187		187	187	187	-	187	-
Communities In Schools	-	50	1,319	1,369	1,369	-	-	-	1,369
	$ 85,970	$ 83,808	$ 29,388	$ 113,196	$ 199,166	$ 71,376	$ 29,388	$ 100,764	$ 98,402
Represented by cash in banks:									
General	85,970								98,402
Total	$ 85,970								$ 98,402

Dudley Primary School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 1,083	$ 5,619	$ 4,358	$ 9,977	$ 11,060	$ 9,925	$ -	$ 9,925	$ 1,135
Faculty/Staff Fund	1,775	-	-	-	1,775	461	-	461	1,314
Supplies	686	-	-	-	686	-	-	-	686
Interest On Checking	13	9	-	9	22	-	-	-	22
Library	3,086	545	-	545	3,631	-	-	-	3,631
Fund Raising School Wide	-	162	-	162	162	162	-	162	-
Ice Cream	5,462	17,036	-	17,036	22,498	7,367	4,758	12,125	10,373
School Pictures	12,367	5,096	-	5,096	17,462	-	-	-	17,462
Field Trips	5,759	4,602	-	4,602	10,361	4,814	-	4,814	5,547
Special Accounts	942	388	400	788	1,730	388	-	388	1,342
Bookstore	1,451	905	-	905	2,356	863	-	863	1,493
	$ 32,623	$ 34,362	$ 4,758	$ 39,120	$ 71,743	$ 23,979	$ 4,758	$ 28,737	$ 43,005

Represented by cash in banks:

General	29,356	32,623
Total	$ 29,356	$ 32,623

Graham High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 985	$ 6,865	$ 20,656	$ 27,521	$ 28,506	$ 22,776	$ -	$ 22,776	$ 5,730
Operating Fund	733	21,167	8,834	30,001	30,734	28,484	-	28,484	2,250
Cafeteria	-	78	-	78	78	-	78	78	-
Supplies	1,000	-	-	-	1,000	316	684	1,000	-
COVID-19 Supplies	14	-	-	-	14	-	14	14	-
Allotment	4,707	750	-	750	5,457	4,233	990	5,223	234
Interest On Checking	3	13	-	13	16	-	-	-	16
School Improvements	-	23,568	-	23,568	23,568	1,094	22,474	23,568	-
Maintenance	6	-	-	-	6	-	-	-	6
Student Parking	212	3,870	-	3,870	4,082	-	2,222	2,222	1,860
Textbook	38	522	-	522	560	522	37	559	1
Vending	223	508	-	508	731	326	-	326	405
Faculty Vending	292	136	37	173	465	465	-	465	-
Student Vending	409	666	-	666	1,076	736	-	736	340
Yearbook	11,714	18,966	-	18,966	30,680	11,812	240	12,052	18,628
Returned Checks	37	-	-	-	37	-	37	37	-
Art	79	95	-	95	174	-	7	7	167
Dual Enrollment	490	6,747	6,028	12,775	13,265	2,696	-	2,696	10,569
Ap Classes	2,516	-	-	-	2,516	(95)	-	(95)	2,611
Gifted	435	450	-	450	885	370	-	370	515
Guidance Fund	501	2,526	-	2,526	3,027	1,312	-	1,312	1,715
Library	2,575	526	-	526	3,101	191	395	586	2,515
Choir	154	-	-	-	154	-	6	6	148
Physical Education	315	5,050	-	5,050	5,366	5,041	27	5,068	298
Science Technology	1,033	-	-	-	1,033	245	-	245	788
Environmental Science	-	53	-	53	53	-	-	-	53
Band	-	200	-	200	200	161	23	184	16
Journalism	312	-	2,138	2,138	2,450	2,450	-	2,450	-
Balfour	256	-	-	-	256	240	20	260	(4)
English Department	737	301	-	301	1,038	128	5	133	906
Speech And Drama	1,453	2,337	-	2,337	3,790	1,541	-	1,541	2,249
Writer'S Society	20	-	-	-	20	-	-	-	20
Special Education	17	-	124	124	141	141	-	141	-
Math	1,151	500	-	500	1,651	144	1,048	1,192	459
FCA	326	220	-	220	546	-	124	124	422
FBLA	787	34,657	-	34,657	35,445	34,405	-	34,405	1,040

Graham High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
SCA	$ -	$ 100	$ -	$ 100	$ 100	$ 100	$ -	$ 100	$ -
MGA	1,699	15,375	1,974	17,349	19,048	19,048	-	19,048	-
Book Club	30	-	-	-	30	-	30	30	-
Bowling	24	-	-	-	24	-	24	24	-
Senior Beta	3,274	3,729	-	3,729	7,003	4,257	-	4,257	2,746
Cadre	1,362	982	-	982	2,344	1,315	-	1,315	1,030
CIS	90	-	-	-	90	-	90	90	-
Forensics	-	-	393	393	393	379	-	379	14
DECA	3,189	23,409	161	23,570	26,759	19,742	-	19,742	7,017
Interact	2,465	360	-	360	2,825	198	-	198	2,627
Environmental Club	246	142	-	142	388	160	-	160	228
Forever Golden Club	884	-	-	-	884	-	884	884	-
Foreign Language	173	-	-	-	173	-	-	-	173
Pep Club	296	2,835	-	2,835	3,131	1,337	360	1,697	1,434
SADD	172	285	-	285	457	455	-	455	2
Values Club	274	-	-	-	274	-	-	-	274
Chess Club	88	175	-	175	263	-	-	-	263
Uniforms	3,954	-	-	-	3,954	-	3,217	3,217	737
Photogenius	696	1,704	-	1,704	2,400	-	2,400	2,400	-
Field Trips	4,482	4,810	-	4,810	9,292	6,168	1,734	7,902	1,390
Band Disney Trip	1	-	-	-	1	-	-	-	1
Athletics	6,099	8,862	118	8,980	15,079	11,406	-	11,406	3,673
Esports	364	-	-	-	364	-	-	-	364
GMS Athletics	3,851	10,909	-	10,909	14,760	9,276	1,394	10,670	4,090
GMSFootball	-	47,123	1,088	48,211	48,211	44,611	-	44,611	3,601
Baseball	1,756	62,455	5,306	67,761	69,517	58,450	-	58,450	11,067
Baseball Boosters	-	5,000	-	5,000	5,000	-	5,000	5,000	-
Basketball Boys	1,663	72,835	2,185	75,020	76,682	62,637	-	62,637	14,045
Basketball Boosters Boys	6,047	-	-	-	6,047	-	1,915	1,915	4,132
Basketball Girls	4,149	12,041	90	12,131	16,279	10,135	-	10,135	6,144
Basketball Boosters Girls	144	-	-	-	144	-	-	-	144
Cheer Teem-Cheerleading	3,858	50,617	-	50,617	54,475	38,626	878	39,504	14,971
Cross Country	971	2,369	280	2,649	3,620	2,727	-	2,727	894
Cross Country Boosters	280	-	-	-	280	-	280	280	-
Football	18,635	118,683	7,011	125,694	144,328	115,043	-	115,043	29,286

Graham High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
Football Boosters	$ -	$ 10,000	$ 13,916	$ 23,916	$ 23,916	$ 8,000	$ -	$ 8,000	$ 15,916
Golf	-	400	-	400	400	372	-	372	28
Soccer Boys	2,084	6,596	-	6,596	8,680	5,830	144	5,974	2,706
Soccer Boys Boosters	18	2,967	-	2,967	2,985	2,967		2,967	18
Soccer Girls	1,093	10,342	556	10,898	11,991	9,701	-	9,701	2,289
Softball	1,063	9,794	288	10,082	11,144	6,384	-	6,384	4,761
Swimming	-	4,501	-	4,501	4,501	3,617	118	3,735	766
Tennis Boys	191	428	27	455	647	264	-	264	383
Tennis Boys Booster	0	-	-	-	0	-	-	-	0
Tennis Girls	485	578	-	578	1,063	753	-	753	310
Volleyball	6,780	10,855	-	10,855	17,635	11,374	49	11,423	6,212
Volleyball Boosters	2,568	-	-	-	2,568	-	-	-	2,568
Gms Volleyball	5,605	1,337	-	1,337	6,942	168	-	168	6,774
Wrestling	3,864	9,295	-	9,295	13,159	9,187	-	9,187	3,973
Scholarships/Grants	1,000	-	-	-	1,000	-	-	-	1,000
Educational Foundation	-	6,651	-	6,651	6,651	6,651	-	6,651	-
Graham Foundation-Library	13,359	37,461	-	37,461	50,820	26,792	24,028	50,820	-
Savings Account	10,692	2	-	2	10,694	-	-	-	10,694
Student Donations	61	-	-	-	61	-	61	61	-
Color Dash	13	-	-	-	13	-	13	13	-
Class Of 2023	-	2,749	-	2,749	2,749	2,749	-	2,749	-
Class Of 2024	-	826	-	826	826	-	-	-	826
Class Of 2025	-	381	-	381	381	-	-	-	381
Class Of 2026	-	542	-	542	542	-	26	26	516
Special Olympics	136	-	-	-	136	2	134	136	-
Food Pantry	3,736	1,400	-	1,400	5,136	961	-	961	4,175
SAT	380	720	-	720	1,100	710	-	710	390
Asset Account	10,695	2	-	2	10,696	-	-	-	10,696
	$ 168,570	$ 693,397	$ 71,210	$ 764,607	$ 933,176	$ 622,283	$ 71,210	$ 693,493	$ 239,683
Represented by cash in banks:									
General	168,570								239,683
Total	$ 168,570								$ 239,683

Graham Intermediate School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 6,774	$ 12,617	$ 5,822	$ 18,439	$ 25,213	$ 22,201	$ -	$ 22,201	$ 3,012
Supplies	489	3,641	-	3,641	4,130	2,811	-	2,811	1,319
Interest On Checking	3	9	-	9	12	-	12	12	(0)
Vending	97	-	-	-	97	-	-	-	97
Fifth Grade	267	12,833	-	12,833	13,099	10,088	107	10,195	2,905
Fourth Grade	133	25,409	-	25,409	25,542	24,730	358	25,088	455
Music	250	200	-	200	450	-	-	-	450
Library	5,041	4,560	-	4,560	9,602	2,956	-	2,956	6,645
Gifted	25	215	-	215	240	169	-	169	71
Third Grade	214	12,171	-	12,171	12,385	10,363	150	10,513	1,872
Special Education	59	65	-	65	124	50	-	50	74
Fund Raising School W	-	70	-	70	70	70	-	70	-
Ice Cream	3,257	12,896	-	12,896	16,153	10,020	5,108	15,128	1,025
School Pictures	88	633	-	633	721	-	-	-	721
Field Trips	622	-	-	-	622	-	-	-	622
Pat Stacy Memorial Fu	324	100	-	100	424	122	87	209	215
Bookstore	362	4,592	-	4,592	4,954	3,041	-	3,041	1,913
Student Donations	408	900	-	900	1,308	-	-	-	1,308
	$ 18,413	$ 90,910	$ 5,822	$ 96,732	$ 115,145	$ 86,621	$ 5,822	$ 92,443	$ 22,702
Represented by cash in banks:									
General	18,413								22,702
Total	$ 18,413								$ 22,702

Graham Middle School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 4,882	$ 16,371	$ 1,345	$ 17,716	$ 22,598	$ 17,578	$ -	$ 17,578	$ 5,020
Fees	451	407	-	407	857	29	-	29	828
Interest On Checking	63	6	-	6	69	-	-	-	69
Yearbook	932	2,745	-	2,745	3,676	280	800	1,080	2,596
Art	136	-	-	-	136	-	-	-	136
Seventh Grade	5	-	-	-	5	-	-	-	5
Gifted	734	1,236	-	1,236	1,970	1,395	-	1,395	575
Library	792	400	-	400	1,192	370	-	370	822
Science Department	-	500	-	500	500	-	500	500	-
Choir	213	-	-	-	213	-	-	-	213
Physical Education	1	-	-	-	1	-	-	-	1
Band	0	-	-	-	0	-	-	-	0
National Jr Honor Society	560	530	-	530	1,090	879	-	879	211
FCCLA	2,267	2,554	-	2,554	4,821	3,068	-	3,068	1,753
SCA	204	-	-	-	204	150	-	150	54
Fund Raising School Wide	-	20,582	-	20,582	20,582	20,504	45	20,549	33
Amer Heart Assoc/Hoops And Jum	120	-	-	-	120	-	-	-	120
Field Trips	1,144	12,136	-	12,136	13,280	11,723	-	11,723	1,556
Eighth Grade (8Th)	3,618	9,846	-	9,846	13,464	13,464	-	13,464	-
Athletics	3	36,020	-	36,020	36,023	36,000	-	36,000	23
Basketball Boys	-	1,143	-	1,143	1,143	800	-	800	343
Basketball Girls	80	2,692	-	2,692	2,772	2,500	-	2,500	272
Cheerleading	3,606	15,882	-	15,882	19,488	14,093	-	14,093	5,395
Football	-	260	-	260	260	150	-	150	110
Special Accounts	0	-	-	-	0	-	-	-	0
Student Donations	522	400	-	400	922	483	-	483	440
Concessions	3	-		-	3	2	-	2	1
	$ 20,335	$ 123,709	$ 1,345	$ 125,054	$ 145,389	$ 123,468	$ 1,345	$ 124,813	$ 20,576
Represented by cash in banks:									
General	20,335								20,576
Total	$ 20,335								$ 20,576

Richlands Elementary School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 9,380	$ 22,524	$ -	$ 22,524	$ 31,905	$ 26,305	$ 101	$ 26,406	$ 5,499
Faculty/Staff Fund	685	7,319	-	7,319	8,004	6,072	-	6,072	1,932
School Improvements	30	-	-	-	30	-	-	-	30
Yearbook	-	8,321	-	8,321	8,321	7,175	-	7,175	1,146
Guidance Fund	593	1,000	-	1,000	1,593	1,087	-	1,087	506
Music	-	429	101	530	530	530	-	530	-
Library	2,994	9,977	-	9,977	12,971	6,679	-	6,679	6,292
Gifted	83	190	-	190	273	156	-	156	117
Physical Education	310	2,405	-	2,405	2,715	2,697	-	2,697	18
Special Education	960	3,747	-	3,747	4,707	3,593	-	3,593	1,113
ESD/PBIS	335	4,779	-	4,779	5,114	3,541	-	3,541	1,572
Fund Raising School Wide	786	5,351	80	5,431	6,217	5,516	-	5,516	702
Hearts For The House	-	469	-	469	469	469	-	469	-
Field Trips	-	1,080	-	1,080	1,080	932	-	932	149
Pre-K	217	795	-	795	1,012	651	-	651	361
Kindergarten	858	1,084	-	1,084	1,943	1,682	-	1,682	261
First Grade (1St)	8	2,695	-	2,695	2,703	2,028	-	2,028	675
Second Grade (2Nd)	540	740	-	740	1,280	627	-	627	653
Third Grade (3Rd)	619	2,420	-	2,420	3,039	2,051	60	2,111	928
Fourth Grade (4Th)	361	935	-	935	1,296	1,021	-	1,021	275
Fifth Grade (5Th)	5,979	2,167	-	2,167	8,146	3,287	-	3,287	4,859
Special Accounts	260	895	-	895	1,155	787	20	807	349
Bookstore	533	2,900	-	2,900	3,432	1,666	-	1,666	1,766
Student Donations	814	900		900	1,714	1,593		1,593	121
	$ 26,347	$ 83,121	$ 181	$ 83,302	$ 109,649	$ 80,142	$ 181	$ 80,323	$ 29,326
Represented by cash in banks:									
General	26,347								29,326
Total	$ 26,347								$ 29,326

Richlands High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 300	$ 1,344	$ 17,225	$ 18,569	$ 18,869	$ 18,563	$ -	$ 18,563	$ 306
Bounds Of Blessings	753	-	-	-	753	350	-	350	403
Faculty/Staff Fund	500	796	1,613	2,409	2,909	2,909	-	2,909	-
Fees	268	4,235	-	4,235	4,503	103	4,285	4,388	-
Supplies	2,034	33,831	4,111	37,942	39,977	34,766	-	34,766	5,211
School Improvements	49	-	4,483	4,483	4,532	4,243	-	4,243	289
Student Parking	4	1,790	-	1,790	1,794	679	555	1,234	560
Textbook	-	10,322	-	10,322	10,322	10,095	-	10,095	227
Vending	-	3,063	2,030	5,093	5,093	5,093	-	5,093	-
Yearbook	-	5,746	-	5,746	5,746	-	5,085	5,085	661
Returned Checks (Nsf)	23	(15)	-	(15)	8	-	-	-	8
Art	-	-	150	150	150	150	-	150	-
Dual Enrollment	29,759	16,365	-	16,365	46,124	192	-	192	45,932
AP Classes	1,397	2,468	-	2,468	3,865	2,991	24	3,015	850
Gifted	1,284	827	-	827	2,111	1,660	-	1,660	450
Guidance Fund	839	738	-	738	1,578	465	1,113	1,578	-
Library	646	500	-	500	1,146	-	-	-	1,146
Chemistry	29	-	957	957	986	986	-	986	-
Choir	131	3,595	-	3,595	3,726	313	53	366	3,360
Choir- All District	-	-	53	53	53	53	-	53	-
Physical Education	1,206	-	-	-	1,206	-	1,000	1,000	206
Business	2,011	-	-	-	2,011	-	-	-	2,011
Band	586	2,546	2,151	4,697	5,283	5,283	-	5,283	-
Adult Education	965	-	-	-	965	-	-	-	965
Speech And Drama	2,870	11,496	-	11,496	14,365	4,702	7,334	12,036	2,329
FCA	1,390	500	-	500	1,890	895	300	1,195	695
FBLA	1,119	5,887	-	5,887	7,005	6,790	-	6,790	215
SCA	1,237	220	-	220	1,457	-	-	-	1,457
FCCLA	3,057	6,129	-	6,129	9,186	6,582	1,722	8,304	882
Art Club	3,146	500	850	1,350	4,496	3,632	-	3,632	864
Senior BETA	1,138	1,880	-	1,880	3,018	2,334	-	2,334	684
Senior Class	635	1,345	-	1,345	1,980	1,345	635	1,980	-
FFA	5,763	13,408	-	13,408	19,171	15,067	2,772	17,839	1,332
Board Games	35	-	-	-	35	-	-	-	35
CTE Competition	-	-	1,722	1,722	1,722	1,722	-	1,722	-
DECA	-	12,262	2,629	14,891	14,891	14,891	-	14,891	-
ROTC	1,032	1,485	-	1,485	2,517	772	-	772	1,745
History Club	1,879	1,400	-	1,400	3,279	1,065	-	1,065	2,214
CADRE	3,858	5,760	-	5,760	9,618	3,794	-	3,794	5,824
Foreign Language	279	-	-	-	279	-	-	-	279
Hi-Y Club	589	1,270	-	1,270	1,859	896	-	896	963
Key Club	160	1,405	-	1,405	1,565	1,397	-	1,397	168
MGA Club	92	4,587	-	4,587	4,679	4,329	-	4,329	350
Pep Club	67	-	-	-	67	-	-	-	67
CTE FCCLA	41	-	-	-	41	-	-	-	41

Richlands High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
Teens For Christ	16	-	-	-	16	-	-	-	16
PBIS	1,145	1,745	-	1,745	2,890	2,458	-	2,458	432
Tactical Training	207	-	-	-	207	-	-	-	207
Communities In Schools	331	1,000	-	1,000	1,331	1,213	-	1,213	118
Class Of 2025	425	-	-	-	425	-	-	-	425
Fund Raising School Wide	-	241	259	500	500	500	-	500	-
School Pictures	-	2,205	-	2,205	2,205	1,640	-	1,640	565
Athletics	977	2,786	8,628	11,414	12,392	12,392	-	12,392	-
E-Sports	-	-	3,952	3,952	3,952	3,952	-	3,952	-
Baseball	1,215	2,697	3,717	6,414	7,629	7,629	-	7,629	-
Basketball Boys	6,076	42,347	-	42,347	48,423	26,819	21,438	48,257	165
Basketball Boosters Boys	-	8,030	-	8,030	8,030	6,652	-	6,652	1,378
Basketball Girls	1,580	7,170	11,769	18,939	20,518	19,160	-	19,160	1,358
Basketball Boosters Girls	-	150	-	150	150	-	-	-	150
Cheerleading	-	3,692	-	3,692	3,692	2,525	1,079	3,604	87
Cheerleading Competition	-	251	1,079	1,330	1,330	1,330	-	1,330	-
Cross Country	56	-	1,344	1,344	1,400	1,400	-	1,400	-
Football	27,832	67,700	-	67,700	95,531	52,357	26,853	79,210	16,321
Golf	-	-	458	458	458	458	-	458	-
Indoor Track	-	215	671	886	886	886	-	886	-
Outdoor Track	201	116	1,418	1,534	1,735	1,736	-	1,736	-
Outdoor Track - Boys	-	-	50	50	50	50	-	50	-
Soccer Boys	560	7,851	-	7,851	8,411	7,873	508	8,381	29
Soccer Girls	324	-	1,127	1,127	1,451	1,451	-	1,451	-
Softball	1,747	6,252	-	6,252	8,000	4,859	3,015	7,874	126
Softball Boosters	-	2,449	-	2,449	2,449	2,449	-	2,449	-
Softball Field Renovations	3,110	-	-	-	3,110	2,500	-	2,500	610
Tennis Boys	-	-	2,089	2,089	2,089	1,579	-	1,579	510
Tennis Girls	-	3,364	599	3,963	3,963	3,883	-	3,883	80
Volleyball	821	7,913	-	7,913	8,734	5,521	3,105	8,626	108
Wrestling	-	1,954	6,301	8,255	8,255	8,255	-	8,255	-
Scholarships/Grants	23,231	19,025	-	19,025	42,256	17,567	-	17,567	24,689
Brentley Meadows Memorial	9	-	-	-	9	-	-	-	-
Exxon Mobile Grant	427	-	-	-	427	-	427	427	-
Kurt Meadows Memorial	100	-	-	-	100	-	-	-	100
Scholarships Miscellaneous	990	-	-	-	990	-	-	-	990
Education Alliance Grant	500	-	-	-	500	-	-	-	500
Special Accounts	3,172	-	-	-	3,172	65	2,089	2,154	1,018

Richlands High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
Life Skills	3	-	-	-	3	-	-	-	3
Channel Blue News	114	-	-	-	114	-	-	-	114
Student Donations	19	-	-	-	19	-	-	-	19
Community Support	-	3,218	-	3,218	3,218	1,782	1,436	3,218	-
Class Of 2022	2,685	2,232	166	2,398	5,083	5,083	-	5,083	1
Class Of 2023	1,277	1,563	894	2,457	3,734	2,484	-	2,484	1,250
Class Of 2024	545	7,623	-	7,623	8,168	6,560	-	6,560	1,608
Class Of 2025	-	320	-	320	320	139	-	139	181
Class Of 2026	-	395	-	395	395	-	-	-	395
EMT	2,588	793	-	793	3,381	428	530	958	2,423
RHS Gives Back	5,085	3,665	200	3,865	8,950	4,777	-	4,777	4,172
Coach Debord Memorial Garden	100	-	-	-	100	-	-	-	100
Scholastic Bowl	-	4,391	2,640	7,031	7,031	7,031	-	7,031	-
Food Pantry	2,071	-	-	-	2,071	-	-	-	2,071
SAT	48	738	24	762	810	810	-	810	-
Project Graduation	25	303	-	303	328	303	-	303	25
Sco Rounding	-	0	-	0	0	-	-	-	-
Sco Over/Under	-	1	-	1	1	-	-	-	1
	$ 160,783	$ 372,082	$ 85,359	$ 457,441	$ 618,223	$ 387,663	$ 85,358	$ 473,021	$ 145,202
Represented by cash in banks:									
General	160,783								145,202
Total	$ 160,783								$ 145,202

Richlands Middle School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 4,231	$ 20,115	$ -	$ 20,115	$ 24,346	$ 16,613	$ -	$ 16,613	$ 7,733
Faculty/Staff Fund	178	2,190	-	2,190	2,368	1,971	-	1,971	397.39
Textbook	-	151	-	151	151	151	-	151	-
Yearbook	1,444	2,970	-	2,970	4,414	3,827	-	3,827	586.56
Art	888	500	-	500	1,388	87	-	87	1,301.01
Gifted	90	1,680	-	1,680	1,770	1,335	-	1,335	435.07
Library	5,508	626	-	626	6,133	1,734	-	1,734	4,398.91
Eighth Grade	9,954	-	-	-	9,954	-	-	-	9,954.05
Choir	40	-	-	-	40	-	-	-	40.20
Home Ec	1,976	455	-	455	2,431	418	-	418	2,012.96
Brain Games	47	-	-	-	47	-	-	-	46.61
ESD/PBIS	6,931	19,691	352	20,043	26,975	13,519	-	13,519	13,456.13
SCA	4,033	42,999	-	42,999	47,032	34,904	-	34,904	12,128.47
FBLA	2,013	-	-	-	2,013	-	-	-	2,012.78
Health Career Club	925	-	-	-	925	-	-	-	925.00
Ice Cream	1,534	7,667	-	7,667	9,201	6,635	-	6,635	2,565.19
Amer Heart Assoc/Hoops And Jum	-	598	-	598	598	598	-	598	-
Communities In Schools Of Swva	231	1,075	-	1,075	1,306	1,306	-	1,306	-
Sixth Grade (6Th)	-	6,213	25	6,238	6,238	5,310	-	5,310	927.50
Seventh Grade (7Th)	-	3,843	-	3,843	3,843	3,110	25	3,135	708.00
Eighth Grade (8Th)	1,165	22,559	-	22,559	23,724	22,748	352	23,100	623.57
Athletic Miscellaneous	109	-	-	-	109	-	-	-	108.51
Cheerleading	12,255	7,577	-	7,577	19,831	16,761	-	16,761	3,070.05
Football	1,222	2,805	-	2,805	4,027	2,580	-	2,580	1,447.58
Volleyball	22	-	-	-	22	-	-	-	22.00
	$ 54,795	$ 143,712	$ 377	$ 144,089	$ 198,884	$ 133,606	$ 377	$ 133,983	$ 64,901
Represented by cash in banks:									
General	54,795								64,901
Total	$ 54,795								$ 64,901

Tazewell High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 11,142	$ 5,972	$ 2,604	$ 8,576	$ 19,718	$ 11,598	$ -	$ 11,598	$ 8,120
Faculty/Staff Fund	174	-	-	-	174	123	-	123	51
Fees	2,963	10,982	-	10,982	13,945	8,049	536	8,585	5,360
School Improvements	2,604	-	-	-	2,604	-	2,604	2,604	-
Student Parking	9,984	3,480	-	3,480	13,464	396	-	396	13,068
Vending	5,751	5,248	-	5,248	10,999	7,007	-	7,007	3,993
Faculty Vending	3,623	4,763	-	4,763	8,387	3,447	-	3,447	4,940
Yearbook	23,773	23,366	-	23,366	47,139	21,106	-	21,106	26,033
Art	2,531	290	-	290	2,821	79	-	79	2,742
Dual Enrollment	15,264	16,745	-	16,745	32,009	240	-	240	31,769
AP Science	1,245	-	-	-	1,245	-	-	-	1,245
Gifted	625	573	-	573	1,198	510	-	510	687
Guidance Fund	6,378	4,425	-	4,425	10,803	4,588	800	5,388	5,415
Library	4,280	1,119	-	1,119	5,399	703	-	703	4,697
AP Gov/History	264	-	-	-	264	-	-	-	264
Choir	1,774	-	-	-	1,774	-	-	-	1,774
Physical Education	10,681	232	-	232	10,913	4,526	-	4,526	6,386
Science Technology	1,060	-	-	-	1,060	-	-	-	1,060
Environmental Science	1,880	-	-	-	1,880	-	-	-	1,880
Band	2,852	98,766	-	98,766	101,617	98,622	-	98,622	2,996
Adult Education	1,342	-	-	-	1,342	-	-	-	1,342
English Department	132	-	-	-	132	36	-	36	95
Speech And Drama	539	-	-	-	539	-	-	-	539
Math	3,424	500	-	500	3,924	110	-	110	3,814
Academic Competition	-	-	50	50	50	50	-	50	-
FBLA	535	11,269	-	11,269	11,805	9,833	-	9,833	1,972
MGA	1,009	-	-	-	1,009	-	-	-	1,009
Senior BETA	5,380	2,405	-	2,405	7,785	2,047	-	2,047	5,738
Freshman Class	395	265	-	265	660	101	395	496	164
Sophomore Class	455	330	-	330	785	98	60	158	627
Junior Class	5,432	8,644	-	8,644	14,076	6,887	4,977	11,864	2,212
Senior Class	1,294	1,863	4,269	6,132	7,426	5,135	-	5,135	2,291
CADRE Food Pantry	2,610	25	-	25	2,635	-	-	-	2,635
Chess Club	24	-	-	-	24	-	-	-	24
DECA	9,338	27,611	4,950	32,561	41,899	36,638	-	36,638	5,261
Interact	1,142	2,486	-	2,486	3,628	1,187	250	1,437	2,191
DECA Boosters	206	-	-	-	206	-	-	-	206
Interact Boosters	338	-	-	-	338	-	-	-	338
CADRE Food Pantry	2,626	1,863	-	1,863	4,489	1,381	-	1,381	3,108
PBIS	701	4,317	-	4,317	5,018	3,519	-	3,519	1,499

Tazewell High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
SCA	696	120	20	140	836	612	-	612	224
Pep Club	358	218	-	218	576	-	-	-	576
Police Explorers	76	-	-	-	76	73	-	73	3
FFA	4,991	24,782	-	24,782	29,773	21,352	20	21,372	8,401
FCCLA	905	-	-	-	905	187	-	187	718
AP Gov/History Trip	64	-	-	-	64	-	-	-	64
Athletics	2,797	287	-	287	3,084	-	-	-	3,084
Athletic Miscellaneous	-	1,697	-	1,697	1,697	372	-	372	1,325
TMS Athletics	7,892	7,545	-	7,545	15,437	4,856	5,261	10,117	5,320
TMS Football Support	335	-	-	-	335	-	-	-	335
Baseball	-	7,783	4,065	11,848	11,848	11,848	-	11,848	-
Basketball Boys	-	8,691	-	8,691	8,691	4,838	3,853	8,691	-
Basketball Boosters Boys	-	750	-	750	750	-	-	-	750
Basketball Girls	-	9,694	-	9,694	9,694	6,842	2,852	9,694	-
Basketball Boosters Girls	-	350	-	350	350	-	-	-	350
Cheerleading Competition	-	-	225	225	225	225	-	225	-
Cross Country	-	-	1,311	1,311	1,311	1,311	-	1,311	-
Cross Country Boosters	3,444	1,450	-	1,450	4,894	1,141	-	1,141	3,754
Football	122,465	50,479	-	50,479	172,944	53,558	9,394	62,952	109,992
Football Boosters	8,817	1,254	-	1,254	10,071	3,693	-	3,693	6,378
Golf Boosters	419	-	-	-	419	-	-	-	419
Indoor Track	-	-	2,963	2,963	2,963	1,943	-	1,943	1,020
Outdoor Track	-	-	2,776	2,776	2,776	2,776	-	2,776	-
Outdoor Track - Boys Boosters	80	-	-	-	80	-	-	-	80
Outdoor Track - Girls Boosters	240	-	-	-	240	-	-	-	240
Soccer Boys	-	3,310	-	3,310	3,310	2,137	1,173	3,310	-
Soccer Boys Boosters	-	-	750	750	750	-	-	-	750
Soccer Girls	-	3,108	-	3,108	3,108	2,512	595	3,107	-
Soccer Girls Boosters	92	-	-	-	92	-	-	-	92
Softball	1,004	14,459	8,406	22,865	23,869	23,869	-	23,869	-
Softball Boosters	5,136	4,556	-	4,556	9,692	4,842	100	4,942	4,750
Softball Lighting	-	20,000	-	20,000	20,000	-	-	-	20,000
Swimming	15	-	527	527	542	542	-	542	-
Swimming Boosters	10	-	-	-	10	-	-	-	10
Tennis Boys	-	-	1,694	1,694	1,694	1,694	-	1,694	-
Tennis Boys Booster	358	1,500	-	1,500	1,858	1,502	-	1,502	356
Tennis Girls	-	-	1,857	1,857	1,857	1,857	-	1,857	-
Volleyball	-	6,454	-	6,454	6,454	2,960	3,494	6,454	-
Volleyball Boosters	120	250	-	250	370	-	-	-	370

Tazewell High School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
Wrestling	-	438	2,148	2,586	2,586	2,586	-	2,586	-
Scholarships Miscellaneous	500	2,000	-	2,000	2,500	1,500	-	1,500	1,000
Life Skills	121	-	-	-	121	-	-	-	121
Student Donations	-	350	1,050	1,400	1,400	1,400	-	1,400	-
Project Graduation	-	2,229	-	2,229	2,229	2,229	-	2,229	-
Post Graduate	12,060	-	1,162	1,162	13,222	1,986	-	1,986	11,236
Summer School	3,572	3,225	-	3,225	6,797	3,161	-	3,161	3,636
Central Office	-	28,619	-	28,619	28,619	24,205	4,414	28,619	-
Academic Comp Booster	1,676	-	-	-	1,676	-	50	50	1,626
Represented by cash in banks:	$ 324,014	$ 443,136	$ 40,827	$ 483,963	$ 807,977	$ 422,624	$ 40,828	$ 463,452	$ 344,526
General	324,014								344,526
Total	$ 324,014								$ 344,526

Tazewell Intermediate School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 17,807	$ 15,273	$ 6,634	$ 21,907	$ 39,715	$ 20,550	$ -	$ 20,550	$ 19,165
Faculty/Staff Fund	716	764	-	764	1,480	828	-	828	652
Chrome Book Damage Collections	103	-	-	-	103	-	-	-	103
Supplies	239	-	-	-	239	96	-	96	143
Vending	1,784	1,415	-	1,415	3,199	1,108	-	1,108	2,090
Yearbook	1,116	3,760	-	3,760	4,876	1,638	-	1,638	3,238
Fifth Grade	65	3,981	-	3,981	4,046	2,651	-	2,651	1,395
Fourth Grade	-	1,875	-	1,875	1,875	1,515	-	1,515	360
Library	5,068	13,037	-	13,037	18,105	6,876	6,078	12,954	5,151
Gifted	114	375	-	375	489	325	-	325	164
Third Grade	-	1,407	36	1,443	1,443	1,060	-	1,060	383
ESD/PBIS	3,034	-	-	-	3,034	123	-	123	2,910
Fund Raising School Wide	-	58	-	58	58	58	-	58	-
Ice Cream	1,020	17,780	-	17,780	18,800	7,706	592	8,298	10,502
Snack Shack	224	-	-	-	224	-	-	-	224
	$ 31,290	$ 59,725	$ 6,670	$ 66,395	$ 97,685	$ 44,535	$ 6,670	$ 51,205	$ 46,480
Represented by cash in banks:									
General	31,290								46,480
Total	$ 31,290								$ 46,480

Tazewell Middle School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 201	$ 2,911	$ -	$ 2,911	$ 3,112	$ 2,886	$ -	$ 2,886	$ 226
Faculty/Staff Fund	-	181	-	181	181	178	-	178	3
Yearbook	1,942	2,704	-	2,704	4,646	(465)	-	(465)	5,111
Sixth Grade	5	-	-	-	5	-	5	5	-
Gifted	650	1,199	-	1,199	1,849	1,101	-	1,101	748
Library	612	3,876	-	3,876	4,488	3,356	-	3,356	1,132
Eighth Grade	-	1,780	-	1,780	1,780	1,515	-	1,515	265
Science Department	640	-	-	-	640	165	-	165	474
Choir	235	-	-	-	235	-	-	-	235
Physical Education	10	-	-	-	10	-	10	10	-
Middle School Club Accounts	29	-	-	-	29	-	29	29	-
National Jr Honor Society	-	630	-	630	630	467	-	467	163
ESD/PBIS	579	2,379	-	2,379	2,958	2,628	-	2,628	330
FCCLA	1,458	-	-	-	1,458	200	-	200	1,258
SCA	1,801	393	-	393	2,194	501	-	501	1,694
Sixth Grade (6Th)	2,019	7,910	100	8,010	10,029	10,029	-	10,029	-
Seventh Grade (7Th)	838	11,840	2	11,842	12,680	12,680	-	12,680	-
Eighth Grade (8Th)	3,819	7,804	-	7,804	11,623	10,532	1,091	11,623	-
Cheerleading	511	-	-	-	511	49	-	49	462
Football	1	-	-	-	1	-	1	1	-
Outdoor Track	344	-	-	-	344	344	-	344	-
Crisis Committee	593	-	-	-	593	22	-	22	570
Student Donations	2,998	38,564	1,035	39,599	42,597	38,255	-	38,255	4,342
	$ 19,285	$ 82,172	$ 1,137	$ 83,309	$ 102,594	$ 84,444	$ 1,136	$ 85,580	$ 17,013
Represented by cash in banks:									
General	19,285								17,013
Total	$ 19,285								$ 17,013

Tazewell Primary School
Statement of Change in School Activity Fund - Cash Balance
For the Year Ended June 30, 2023

Account	Beginning Balance	Receipts	Transfers In	Total Receipts and Transfers In	Total Balance and Receipts	Disbursements	Transfers Out	Total Disbursements and Transfers Out	Ending Balance
General	$ 18,019	$ 12,901	$ -	$ 12,901	$ 30,920	$ 23,222	$ -	$ 23,222	$ 7,698
Faculty/Staff Fund	852	770	-	770	1,622	1,068	-	1,068	554
Chrome Book Damage Collections	463	-	-	-	463	-	-	-	463
Vending	3,515	-	-	-	3,515	506	-	506	3,009
Yearbook	10,497	3,580	-	3,580	14,077	3,067	-	3,067	11,011
First Grade	2,087	2,906	-	2,906	4,993	2,444	-	2,444	2,549
Kindergarten	2,024	3,854	-	3,854	5,878	3,854	-	3,854	2,024
Music	553	-	-	-	553	-	-	-	553
Library	4,467	6,077	-	6,077	10,544	3,716	-	3,716	6,828
Gifted	376	-	-	-	376	-	-	-	376
Physical Education	28	-	-	-	28	-	-	-	28
Pre-K	682	523	-	523	1,205	719	-	719	487
Second Grade	2,361	2,590	-	2,590	4,951	1,961	-	1,961	2,990
Special Education	168	-	-	-	168	-	-	-	168
ESD/PBIS	3,981	1,761	-	1,761	5,742	535	-	535	5,207
100Th Day PBIS Fundraiser	-	2,925	-	2,925	2,925	-	-	-	2,925
Ice Cream	2,867	28,039	-	28,039	30,905	18,469	-	18,469	12,437
Bookstore	1,405	2,459	-	2,459	3,863	694	-	694	3,169
Student Donations	225	-	-	-	225	-	-	-	225
	$ 54,570	$ 68,384	$ -	$ 68,384	$ 122,954	$ 60,254	$ -	$ 60,254	$ 62,700
Represented by cash in banks:									
General	54,570								62,700
Total	$ 54,570								$ 62,700

ALHGS
A. Linwood Holton Governor's School

Students by Division
2023-2024

January 31, 2024

Division	Number of Students
Bland County	4
Bristol City	8
Buchanan County	28
Carroll County	8
Dickenson County	12
Galax City	0
Grayson County	0
Highland County	8
Lee County	1
Norton City	44
Russell County	65
Scott County	43
Smyth County	35
Tazewell County	46
Washington County	71
Wise County	101
Wythe County	26
Total:	500

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ALHGS
A. Linwood Holton Governor's School

Enrollment per School

2023-2024 compared to 2022-2023

School	District	Enrollment 2022-2023	Enrollment 2023-2024
Bland County High	Bland County	3	4
Virginia High	Bristol City	2	8
Council High	Buchanan County	5	7
Grundy High	Buchanan County	23	15
Hurley High	Buchanan County	0	1
Twin Valley High	Buchanan County	2	5
Carroll County High	Carroll County	2	8
Ridgeview High	Dickenson County	6	12
Galax City High	Galax City	0	0
Grayson County High	Grayson County	0	0
Highland High	Highland County	9	8
Lee High	Lee County	0	1
Thomas Walker High	Lee County	0	0
J.I. Burton High	Norton City	40	44
Castlewood High	Russell County	10	9
Honaker High	Russell County	7	16
Lebanon High	Russell County	25	40

School	District	Enrollment 2022-2023	Enrollment 2023-2024
Gate City High	Scott County	4	12
Rye Cove High	Scott County	6	13
Twin Springs High	Scott County	7	18
Chilhowie High	Smyth County	3	5
Marion High	Smyth County	10	20
Northwood High	Smyth County	12	10
Graham High	Tazewell County	14	21
Richlands High	Tazewell County	3	10
Tazewell High	Tazewell County	3	15
Abingdon High	Washington County	33	17
Holston High	Washington County	2	3
John Battle High	Washington County	14	38
Patrick Henry High	Washington County	9	12
Central High	Wise County	49	47
Eastside High	Wise County	8	26
Union High	Wise County	13	29
Fort Chiswell High	Wythe County	0	6
George Wythe High	Wythe County	9	11
Rural Retreat High	Wythe County	8	9
HEALS			32
	Total	341	532

as of January 31, 2024



Students Taking Multiple Courses

Years	One Course	Two Courses	Three Courses	Four Courses	Five Courses
2018-2019	296	47	4	1	0
2019-2020	281	61	5	2	0
2020-2021	287	86	15	12	1
2021-2022	236	109	28	5	0
2022-2023	285	96	25	4	0
2023-2024	342	122	24	10	2

ALHGS

A. Linwood Holton Governor's School

Course Enrollment Numbers for 2023-2024

Course	Enrollment 2022-2023	Enrollment 2023-2024	College Credits Per Course	Total Credits 20...-20...	Total Credits **2023-2024**
Advanced Multimedia Applications I, II	49	45	3/3	294	270
Anatomy & Physiology I, II	78	81	4/4	624	648
Appalachian History	7	18	3	21	54
Appalachian Studies	0	3	6	0	18
Biology I, II	47	52/47	4/4	376	396
Biology 106 – Life Sciences	0	5	4	0	20
Chemistry 101	9	11	4	36	44
Chemistry 111/112	43	66/56	4/4	344	488
Creative Writing	28	17	3	84	51
Cybersecurity I, II	10	25	2/3	50	125
English 111/112	56	73	3/3	336	438
English 246 – American Lit.	20	26	3	60	78
Environmental Science & Related Problems I, II	12	22	3/3	72	132
Latin I, II, III	9	6	0	0	0
Medical Terminology	71	99	3	213	297
Principles of Physics I, II	0	16	0	0	0
Statistics I, II	1	6/5	3/3	6	33
Western Civilization I, II	98	129	3/3	588	750
World Civilization I, II	30	36	3/3	180	216
				3284	4058

As of January 31, 2024

ALHGS
A. Linwood Holton Governor's School

MASTER SCHEDULE
2024-2025

First Semester Block Courses

Block I	8:20-9:50	General Biology I (BIO 101) General Chemistry I (CHM 111) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 141) Advanced Placement (AP) Physics
Block II	10:00-11:30	General Biology I (BIO 101) Introductory Chemistry (CHM 101) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 141) Probability and Statistics (Math 154)
Block IIIA	11:30-12:45	General Chemistry I (CHM 111)
Block IIIB	12:00-1:30	Biology I (BIO 101) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 141)

Second Semester Block Courses

Block I	8:20-9:50	General Biology II (BIO 102) General Chemistry II (CHM 112) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 142) Advanced Placement (AP) Physics
Block II	10:00-11:30	General Biology II (BIO 102) Introductory Chemistry (CHM 101) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 142) Probability and Statistics (Math 245)
Block IIIA	11:30-12:45	General Chemistry II (CHM 112)
Block IIIB	12:00-1:30	Biology II (BIO 102) History of Western Civilization (HIS 101/102) Human Anatomy & Physiology (BIO 142)

ASYNCHRONOUS COURSE SCHEDULE
2024-2025

Year-Long Courses (paced for 50-minute class schedule)

Advanced Multimedia (ITE 170/270)
Appalachian Studies: The History and Environment (ENV 121 and HIS 205 credit)
History of World Civilization (HIS 111/112)
Latin I (high school credit only)
Latin II (high school credit only)
Latin III (high school credit only)

First Semester (paced for 90-minute block schedule)

Advanced Multimedia (ITE 170/270)
Appalachian History (HIS 205)
Life Science (BIO 106)
Cybersecurity (ITE 105/ITN 101)
College Composition I & II (ENG 111/112)
Environmental Science I (ENV 121)
History of World Civilization (HIS 111/112)
Honors Physics (high school credit only)
Latin I (high school credit only)
Latin II (high school credit only)
Latin III (high school credit only)
Medical Terminology (HLT 143)

Second Semester (paced for 90-minute block schedule)

Advanced Multimedia (ITE 170/270)
Appalachian History (HIS 205)
Creative Writing (ENG 211)
Cybersecurity (ITE 105/ITN 101)
American Literature (ENG 246)
Environmental Science II (ENV 122)
History of World Civilization (HIS 111/112)
Honors Physics (high school credit only)
Latin I (high school credit only)
Latin II (high school credit only)
Latin III (high school credit only)
Medical Terminology (HLT 143)

Enrollment Caps

Synchronous Courses

Anatomy & Physiology | 25 students/section
Biology | 25 students/section
Chemistry | 25 students/section
Western Civilization | 30 students/section

Asynchronous Courses

Minimum of five students for a section to be offered.

Advanced Multimedia | 30 students
Creative Writing | 20 students
Medical Terminology | 25 students
World Civilization | 30 students

English 111/112 | 20 students/section
English 246 | 20 students/section

Notes:

- May 14 is the deadline for priority applications for classes with enrollment restrictions. However, we will continue to take applications through the summer as space is available in courses.
- Human Anatomy & Physiology, Biology, Chemistry, Physics, and Environmental Science students will commit to attending 1-2 days per semester of lab activities at the Southwest Virginia Higher Education Center or other identified site in our region. All science classes except Physics are DE lab sciences.
- We reserve the right to delete a section if the enrollment is not sufficient.

Explanation of Revisions – February 2024 Policy Update

Policy Code	Revision
BCF	**Advisory Committees to the School Board** Policy and Legal References updated.
BG/GBD	**Board-Staff Communications** Policy updated to recognize collective bargaining.
CBE	**Severance Benefits** Cross References added.
DGD	**Funds for Instructional Materials and Office Supplies** Policy updated to reflect school board's designation of a second person to sign checks disbursing funds from specified accounts.
DJA	**Purchasing Authority** Policy reorganized for clarity. Cross References updated.
DJB	**Petty Cash Funds** Policy updated.
DK	**Payment Procedures** Policy updated.
DO	**Non-Locally Funded Programs** Footnote added for divisions which authorize superintendent to approve some grant proposals.
EBAA	**Reporting of Hazards** Legal References updated.
EBBA	**Emergency First Aid, CPR and AED Certified Personnel** Policy updated.
EBCD	**School Closings** Policy and Cross References updated. *Please note: The policy states that the superintendent may establish any regulations necessary to implement this policy.*
EC	**Buildings and Grounds Management and Maintenance** Cross References updated.

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ECA	**Inventory and Reporting of Loss or Damage** Cross References updated.
EDC	**Authorized Use of School-Owned Facilities and Materials** Policy **DELETED** to avoid duplication with KG Community Use of School Facilities.
ET	**Educational Technology Foundations and Public School Foundations** Cross References updated.
FE	**Playground Equipment** Policy, Legal References, and Cross References updated.
FECBA	**Energy Efficient Construction** Policy **DELETED** because not legally required.
FFA	**Naming School Facilities** Title, Policy and Cross References updated. Footnote added for guidance.
GBC-E2	**Notice of How Employees Who Work Less Than 12 Months Are To Be Paid** Exhibit updated.
GBD/BG	**Board-Staff Communications** Policy updated to recognize collective bargaining.
GBEF	**Lactation Support for Employees** Separated from policy JHCL. Policy, Legal References, and Cross References updated.
GCBEA	**Leave Without Pay** Policy updated to reflect content of Legal References. Legal References updated.
GCPD	**Professional Staff Discipline** Policy updated.
GDB	**Support Staff Employment Status** Policy **DELETED** because not legally required.
IB	**Academic Freedom** Cross References updated.
IC/ID	**School Year/School Day** Policy and Cross References updated.
IKA	**Parental Assistance with Instruction** Legal References and Cross References updated.

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IKB — **Homework**
Policy **DELETED** because not legally required.

IKF — **The Virginia Assessment Program and Graduation Requirements**
Text of policy updated to correct typographical error.
Footnote revised for clarity.

IKFA — **Locally Awarded Verified Credits**
Policy updated.

INDC — **Religion in the Schools**
Cross Reference added.

JFCF — **Drugs in Schools**
Policy and Legal References updated.

JFCJ — **Written Notification of Violation of School Policies by Students in Alternative Education Programs**
Policy and Legal References updated.

JFG — **Search and Seizure**
Cross References updated.

JGDB — **Discipline of Students with Disabilities for Infliction of Serious Bodily Injury**
Policy and Legal References updated.

JHCL — **Lactation Support for Students**
Separated from policy GBEF.
Policy and Cross References updated.

JJAF — **Student-Athlete Sudden Cardiac Arrest**
Policy updated.

Please note: The policy requires the superintendent to develop, and biennially review, procedures to implement this policy.

JM — **Restraint and Seclusion of Students**
Policy and Legal References updated.

Please note: 8 VAC 20-750-70 requires that both this policy and the procedures developed by the superintendent as required by the policy be reviewed annually. Superintendents should be sure that the division's procedures are reviewed and updated on a schedule that complies with that requirement.

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JOB	**Administration of Surveys and Questionnaires** Policy formatting changed to reflect content of Legal References.
KL	**Public Complaints** Cross References updated.
KLB	**Public Complaints About Learning Resources** Sample policies KLB Options 1 and 2 combined to present two possible procedures for considering complaints regarding learning resources.
KLB Opt. 2	**Public Complaints About Learning Resources** Policy **DELETED.** Text combined with former sample policy KLB Option 1.
KLB-E	**Request for Reconsideration of Learning Resources** Exhibit updated.
KMA	**Relations with Parent Organizations** Legal References updated.
LC	**Charter Schools** Policy and Legal References updated.

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ADVISORY COMMITTEES TO THE SCHOOL BOARD

The School Board may appoint advisory councils or committees of citizens of the school division for consultation with reference to specific matters pertaining to local schools. In addition, pursuant to Board of Education regulations, the School Board establishes advisory committees for the following programs: special education and career and technical education. ~~These committees serve without compensation for one-year terms.~~

In addition, the School Board establishes the following advisory bodies: LIST ANY ADVISORY GROUPS ESTABLISHED BY THE SCHOOL BOARD.

Adopted:

_____

_____

Legal Refs.: ~~20 U.S.C. §§ 5964, 6318.~~

Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-18.1, 22.1-86, ~~22.1-214,~~ 22.1-227, ~~22.1-275.1.~~

~~8 VAC 20-40-60.~~

8 VAC 20-81-230.

8 VAC 20-120-50.

Cross Ref.:	BCE	School Board Committees
	BDD	Electronic Participation in School Board Meetings from Remote Locations
	BDDL (Optional)	Electronic Participation in Committee Meetings from Remote Locations
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	EBB	Threat Assessment Teams
	IC/ID	School Year/School Day
	IGBB	Programs for Gifted Students
	KC	Community Involvement in Decision Making

BOARD-STAFF COMMUNICATIONS

The BLANK School Board supports and encourages two-way communication between the ~~board~~ Board and ~~employees.~~ employees.[1] The superintendent is the official representative of the ~~school board~~ School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the ~~school board~~ School Board and/or the superintendent or superintendent's designee.

The ~~school board~~ School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The ~~school board~~ School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The ~~school board~~ School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] School boards which have entered into collective bargaining agreements should revise this sample policy as necessary to reflect any relevant provisions of the collective bargaining agreements.

SEVERANCE BENEFITS

Any severance benefits provided to a departing Superintendent will be publicly announced prior to the Superintendent's departure.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 15.2-1510.1.

Cross Ref.: CBB Appointment and Term of the Division Superintendent
CBD Superintendent's Contract, Compensation and Benefits

FUNDS FOR INSTRUCTIONAL MATERIALS AND OFFICE SUPPLIES

The School Board may, by resolution and subject to the approval of the appropriating body, establish accounts in each of its departments and schools committed solely for the purchase of instructional materials and office supplies. The School Board may authorize the transfer of a percentage of the funds budgeted for a school or division department, not to exceed thirty-five percent of the allocation, into the account.

The account shall be managed by the principal of the school or head of the division department who shall file a monthly accounting of the funds with the superintendent. No additional funds shall be transferred into any such account unless the monthly accounting has been filed. The funds in the account may be disbursed for payment of obligations by issuing a negotiable check signed by the principal or head of the division department, and ~~a second person designated by the School Board.~~ _____.[1] At the close of the fiscal year, all funds remaining in the accounts shall be returned to the School Board simultaneously with a full accounting of the disbursements. All such accounts shall be subject to an annual audit as prescribed by Va. Code § 15.2-2511 and to relevant provisions of the Virginia Public Procurement Act.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-122.1.

Cross Refs.:

DG	Custody and Disbursement of School Funds
DJA	Purchasing Authority
DJB	Petty Cash Funds
DJF	Purchasing Procedures
DJG	Vendor Relations
DK	Payment Procedures

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] The school board should designate a second person to sign disbursement checks.

PURCHASING AUTHORITY

Purchasing Agent

The superintendent with the School Board's formal approval may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All purchases made by the school division will be in accordance with the Virginia Public Procurement Act.

~~All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.~~

Internal Controls

The superintendent, or superintendent's designee, establishes appropriate procedures for internal accounting controls.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.

Purchasing and Contracting

BLANK School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 22.1-70 and 22.1-78.

Cross Refs.:

DA	Management of Funds
DG	Custody and Disbursement of School Funds
DGC	School Activity Funds
DGD	Funds for Instructional Materials and Office Supplies
DI	Financial Accounting and Reporting

DJ	Small Purchasing
DJB	Petty Cash Funds
DJF	Purchasing Procedures

PETTY CASH FUNDS

The ~~school board~~ School Board may by resolution establish one or more petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed $2,000 each.

If it establishes any petty cash funds, the ~~school board~~ School Board will appoint an agent or other person authorized only to approve payment of claims arising from commitments made pursuant to provisions of law from such petty cash funds. Any agent or person into whose hands any such fund is placed may pay such claims therefrom without necessity of prior receipt and audit of the claims by the ~~school board~~ School Board and without approval and issuance of the warrant of the ~~school board~~ School Board.

The clerk of the ~~school board~~ School Board shall report payments from petty cash funds to the ~~school board~~ School Board or to any appointed agent of the ~~school board~~ School Board for approval and reimbursement promptly after any claim has been paid.

A bond in the amount of $4,000.00 will be required for each person distributing petty cash funds, but no additional bond shall be required of any person already bonded in the required amount.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-123.

Cross Ref.: DJF Purchasing Procedures

PAYMENT PROCEDURES

School Board

The School Board examines all claims against it, except those to be paid from petty cash funds or funds for the purchase of instructional materials and office supplies, and when approved, orders or authorizes payment thereof. A record of such approval and order or authorization is made in the minutes of the School Board. Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the School Board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the School Board.

The warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made payable to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education.

Fiscal Agent

The School Board may, by resolution, appoint an agent and deputy agent to examine and approve claims against it. A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each such claim so examined and approved by such agent or ~~his~~ deputy agent shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody, and disbursement of the funds made available to the School Board. The warrant shall be signed by such agent or ~~his~~ deputy agent and countersigned by the clerk or deputy clerk of the School Board.

However, (1) when the agent is the superintendent, who also occupies the position of School Board clerk, a countersignature from the chairman or vice-chairman is required and (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

Each warrant shall be payable to the person or persons, firm or corporation entitled to receive payment. The face of the warrant shall state the purpose or service for which such payment is made and also that such warrant is drawn pursuant to authority delegated to such agent or ~~his~~ deputy agent by the School Board on the specified date.

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Special Warrants[1]

The BLANK County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- all employees under written contract,
- all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- payment on contracts for school construction projects according to the terms of such contracts.

All such special warrants shall be signed by the clerk or deputy clerk of the School Board and countersigned by the superintendent or the chairman or vice-chairman of the School Board. When the superintendent and clerk is one and the same person, such special warrants shall be countersigned by such chairman or vice-chairman. Such payrolls and contracts so paid shall be reviewed and approved by the School Board at its next regular meeting.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-122, 22.1-122.1, 22.1-123.

Cross Refs.: DG Custody and Disbursement of School Funds
DJB Petty Cash Funds
DGD Funds for Instructional Materials and Office Supplies

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Because only county school boards can use special warrants, city school boards should not adopt this section of the policy.

NON-LOCALLY FUNDED PROGRAMS

In order to further the goals and objectives of the school division, the ~~school board~~ School Board may seek sources of revenue to supplement the funds provided through local, state and federal funding.

To promote efficiency in developing proposals and making application for specially funded programs, the superintendent may establish procedures for the preparation of proposals and their review. The superintendent shall ensure that none of the conditions of acceptance is in conflict with the policies of the ~~board~~ Board, the objectives of the division, or state or federal law.

The superintendent or superintendent's designee may submit proposals or applications for grants prior to approval by the ~~school board~~ School Board. No such application or proposal shall be binding on the ~~board~~ Board without its ~~approval.~~ approval.[1]

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-88.

Cross Ref.:

AE	School Division Goals and Objectives
KH	Public Gifts to the Schools
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] If the school board authorizes the superintendent to approve grant applications for certain grants, such as those seeking up to a specified dollar amount, that information should be included here.

REPORTING OF HAZARDS

Any employee who discovers a dangerous condition should report the condition immediately to the employee's supervisor, the superintendent or the superintendent's designee.

The superintendent shall name a designee to evaluate and label toxicity of all art materials used in the division in accordance with criteria established by the Virginia Department of Education. All materials which meet the criteria as toxic shall be so labeled. Such materials are not used in kindergarten through grade 5.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-274.1.

8 VAC 20-530-10., ~~et seq.~~
8 VAC 20-530-20.
8 VAC 20-530-30.
8 VAC 20-530-40.
8 VAC 20-530-50.
8 VAC 20-530-60.
8 VAC 20-530-70.
8 VAC 20-530-80.

EMERGENCY FIRST AID, CPR AND AED CERTIFIED PERSONNEL

In school buildings with an instructional and administrative staff of ten or more, there shall be at least three employees who have current certification or training in emergency first aid, cardiopulmonary resuscitation (CPR) and the use of an automated external defibrillator (AED). If one or more students diagnosed as having diabetes attend such school, there shall be at least two employees who have been trained in the administration of insulin and glucagon.

In school buildings with an instructional and administrative staff of fewer than ten, there shall be at least two employees who have current certification or training in emergency first aid, CPR and the use of an AED. If one or more students diagnosed as having diabetes attend such school, there shall be at least one employee who has been trained in the administration of insulin and glucagon.

When a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant is present, no employee who is not a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant shall assist with the administration of insulin or administer glucagon. Prescriber authorization and parental consent shall be obtained for any employee who is not a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant to assist with the administration of insulin and administer glucagon.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-274, 22.1-274.4.

Cross Ref.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
JHCD	Administering Medicines to Students

SCHOOL CLOSINGS

The superintendent or superintendent's designee may order the closing, the delay in opening or the early dismissal of any or all schools in order to protect the safety and welfare of the students and staff. When any or all schools are ordered to be closed for in-person instruction, the superintendent or superintendent's designee may declare an unscheduled remote learning day consistent with applicable laws and policies.

Unless employees are notified that their work schedule is changed because of adverse weather or emergency conditions, it is expected that all employees will work according to the terms of their contract and division policy.

During adverse weather or emergency conditions, employees follow ~~guidelines from the superintendent~~ school division policy and regulations related to work schedules. ~~The guidelines may be reviewed by the school board~~. The superintendent may establish any regulations necessary regarding employee work schedules during school closings.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-98.

Cross Ref.: GAA Staff Time Schedules
IC/ID School Year/School Day

BUILDINGS AND GROUNDS MANAGEMENT AND MAINTENANCE

The superintendent has the general responsibility for the care, custody, and safekeeping of all school property. The principal of each school is responsible for the operation, supervision, care and maintenance of the school plant.

Each school maintains records of regular safety, health and fire inspections that have been conducted and certified by local health and fire departments. The frequency of such inspections is determined by the School Board in consultation with the local health and fire departments. In addition, the school administration equips all exit doors with panic hardware as required by the Uniform Statewide Building Code.

The school division maintains documentation of any pesticide application that includes the target pest, the formulation applied and the specific location of the application.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-79, 22.1-132.2, 22.1-293.

8 VAC 20-131-260.

Cross Refs.:

CF	School Building Administration
EA	Support Services
EB	School Crisis, Emergency Management and Medical Emergency Response Plan
EBCB	Safety Drills
FE	Playground Equipment
GBEC/JFCH/KGC	Tobacco Products and Nicotine Vapor Products
~~IIBEA-R/GAB-R~~	~~Technology Use Guidelines~~
KF	Distribution of Information/Materials
KG	Community Use of School Facilities
KGB	Public Conduct on School Property
KJ	Advertising in the Schools
KL	Public Complaints
KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

© ~~2/20~~ 2/24 VSBA

INVENTORY AND REPORTING OF LOSS OR DAMAGE

I. Inventories

The superintendent is responsible for implementing a system of inventory of school property to identify items for the purpose of insurance and to control the loss of property.

The inventory shall include, but not be limited to the following: buildings, movable equipment, vehicles and all other items of significant value. Each school shall keep a complete inventory of all equipment, listing make, source, date of purchase, model, serial number, and other identifying data.

II. Reporting Losses

All loss of or damage to school property shall be promptly reported to the superintendent or superintendent's designee.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:

EC	Buildings and Grounds Management and Maintenance
ECAB	Vandalism
EI	Insurance Management
~~JFC-R~~	~~Standards of Student Conduct~~

AUTHORIZED USE OF SCHOOL-OWNED FACILITIES AND MATERIALS

To ensure the security and efficient use of school property, the superintendent shall develop regulations governing the use of all school owned property. The regulation shall address the use of school division facilities, supplies, materials and equipment by employees and outside organizations.

Employees are prohibited from utilizing school property for personal use or gain.

Adopted:

Legal Ref.: Code of Virginia, §§ 22.1-70, 22.1-131, 22.1-132.

Acts 2016, c. 647.

Cross Refs.:

DN	Disposal of Surplus Items
GBEC/JFCH	Tobacco-Free School for Staff and Students
IIBEA/GAB	Acceptable Computer System Use
KF	Distribution of Information/Materials
KG	Community Use of School Facilities
KGA	Sales and Solicitations in Schools
KGC	Use of Tobacco and Electronic Cigarettes on School Premises

EDUCATIONAL TECHNOLOGY FOUNDATIONS AND PUBLIC SCHOOL FOUNDATIONS

The school board may establish educational technology foundations for the express purpose of implementing a public/private partnership to expand access to and improve the quality of educational technology in the division.[1] The school board may also establish public school foundations for the express purpose of implementing a public/private partnership to implement public school improvement projects approved by the school board. Such foundations may be established directly by the school board or by the school board and other organizations or persons, on behalf of the school board by a third party, or through a contract with a corporation as defined by Va. Code § 2.2-212.2:2. The foundations may be established as a cooperative regional effort with other school boards.

I. Requirements

Upon establishing or contracting with a corporation, whether or not other organizations, school boards, or persons are involved, the school board shall:

- Review and approve the articles of incorporation and bylaws
- Establish a system of accounting to protect public funds
- Establish agreement that, upon dissolution of the corporation, any assets remaining after payment of just debts shall be transferred to and become the property of the school board or, if a regional effort, the procedure by which the property may be divided among the school boards
- Require, in any instance in which the school board advances, contributes or loans funds to the corporation, that such contract shall provide for the posting of a bond with surety by the officers of the corporation conditioned to protect the rights of the school board
- Establish terms for the allocation of any profits or revenues between the school board and the corporation
- Take such other steps as may be necessary to comply with applicable law

II. Funding

The school board may (i) advance, contribute or loan funds to such foundations, and (ii) establish an escrow fund for the purpose of funding various educational technology projects.

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM THE FINAL POLICY.

[1] School boards may establish an Educational Technology Foundation, a Public School Foundation, both types of foundations or no foundation. If the school board chooses to establish one type of Foundation but not the other, it should amend the policy as necessary to reflect that choice.

III. Procurement

In making purchases through its public school foundation or purchasing educational technology through its educational technology foundation, the school board is exempt from the Virginia Public Procurement Act, except, relative to such purchases, the school board shall comply with the provisions of Va. Code §§ 2.2-4311 and 2.2-4367 through 2.2-4377.

Adopted:

Legal Ref: Code of Virginia, §§ 2.2-4311, 2.2-4343, 2.2-4367 through 2.2-4377, 22.1-212.2:2.

Cross Refs.:	JRCA	School Providers' Use of Personal Information
	KA	Goals for School-Community Relations
	KH	Public Gifts to the Schools
	~~KM~~	~~Relations with Community Organizations~~
	KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

PLAYGROUND EQUIPMENT

When any playground equipment is installed on School Board property the Board assumes ownership of that equipment unless specifically stated otherwise by agreement. For this reason the maintenance of the playground equipment installed by a school or community group is the responsibility of the School Board.

Once equipment is installed on School Board property, the principal of the ~~school~~ school, or the principal's designee, has the responsibility to inspect the equipment on a regular basis and the ~~authority,~~ authority to order its repair or removal from the school property. The principal may also restrict or deny the use of such equipment until such time as, in ~~his or her~~ the principal's opinion, it is restored to safe a condition.

~~Consideration should be given to designing the outdoor learning environment to support classroom learning.~~

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-293.

~~Guidelines for School Facilities in Virginia's Public Schools (Virginia Department of Education, September 2013).~~

Cross Ref.: KH Public Gifts to the Schools

ENERGY EFFICIENT CONSTRUCTION

Efficient use of energy in construction and operation of school division buildings is a high priority. To the extent permitted by the Public Procurement Act, a proposed project which contains the most energy-efficient plans within an acceptable budget shall have priority. Energy efficiency will be considered in the architectural evaluation.

A continuous study of energy use shall be maintained by the administration for future planning in new construction.

Adopted: _____

Legal Ref.: Code of Virginia, 1950, as amended, sections 22.1-70, 22.1-78.

Cross Refs.: DJF Purchasing Procedures
FA Facilities Development
FEA Educational Facilities Specifications

File: FFA
(Optional)

~~SCHOOL NAMES~~ NAMING SCHOOL FACILITIES

It is the responsibility of the BLANK School Board to determine the name of schools and school facilities in the division. The Board will use the following procedure when naming or renaming a school or school facility in the division: [1]

The Board will solicit and accept input from the public regarding the names of schools and school facilities but reserves the right to make the final decision regarding the name of any school or school facility. Suggestions regarding the name of a school or school facility must be in writing, must state the name of the person or group making the suggestion and must state the reasons supporting the suggestion. The School Board may create a committee to make recommendations to the Board on the naming of any school or school facility.

No school or school facility will be named for a living individual. Schools and school facilities may be named for individuals who have been deceased for at least 10 years.

The Board may rename a school or school facility upon a determination that it is appropriate to do so. ~~The procedure for renaming a school or school facility will be the same as the procedure outlined above.~~

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78, 22.1-79.

Cross Ref.:

BCE	School Board Committees
FF	Public Dedication of New Facilities
KH	Public Gifts to Schools

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] This sample policy includes an example of a procedure for naming schools. Each school board should determine what procedure is appropriate for the division and revise the policy to reflect that procedure.

NOTICE OF HOW EMPLOYEES WHO WORK LESS
THAN 12 MONTHS ARE TO BE PAID

This notifies **[name of employee]** that BLANK school division requires ~~him or her~~ the employee to be paid over 12 months regardless of the fact that ~~he or she~~ the employee will actually work over a shorter time period. Specifically **[name of employee]** will receive **[school division should choose one of the following]**

12 equal monthly payments of **[dollar amount of each payment]** beginning on **[date]**

24 equal bi-monthly payments (or 26 equal payments every two weeks) of **[dollar amounts of each payment]** beginning on **[date].**

In the event that a separation from service occurs before the end of the 12-month payment period, **[name of employee]** will be entitled to an additional payment for the amount actually earned from the beginning of the 12-month pay period until the date of separation from service which has not yet been paid. This additional payment will be included in the employee's final paycheck. For this purpose, "separation from service" has the same meaning as that term is defined in section 1.409A-1(h) of the Treasury Regulations.

BOARD-STAFF COMMUNICATIONS

The BLANK School Board supports and encourages two-way communication between the ~~board~~ Board and employees. The superintendent is the official representative of the ~~school board~~ School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the ~~school board~~ School Board and/or the superintendent or superintendent's designee.

The ~~school board~~ School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The ~~school board~~ School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The ~~school board~~ School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.[1]

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] School boards which have entered into collective bargaining agreements should revise this policy as necessary to reflect any relevant provisions of the collective bargaining agreement.

LACTATION SUPPORT FOR EMPLOYEES

The superintendent shall designate a non-restroom location in each school as an area in which any mother who is employed by the BLANK School Board ~~or enrolled as a student in the division~~ may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view and free from intrusion.

Adopted:

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Legal Refs.: 29 U.S.C. § 218d.

42 U.S.C. § 2000gg.

Code of Virginia, 1950, as amended, §§ 2.2-3905, 22.1-79.6.

Cross Refs.: JHCL Lactation Support for Students

LEAVE WITHOUT PAY

Employee's Debilitating or Life-Threatening Illness or Injury

A leave of absence, without pay, may be granted to employees of the school division who have a debilitating or life-threatening illness or injury and who are not eligible for Family and Medical Leave as described in Policy GCBE Family and Medical Leave because they have not worked for the division for 12 months or have not worked at least 1250 hours according to the Fair Labor Standards Act, 29 U.S.C. § 201 et seq.

Employees with a debilitating or life-threatening illness who are entitled to leave under this policy may take up to ~~thirty (30)~~[4] _____[1] days unpaid leave during their first year of employment with the school division. ~~Leave may be taken only in full-day increments. Leave may be taken only when the employee has no other leave (such as sick leave) available.~~

~~Employees must submit medical documentation of their need for leave. Whenever possible, documentation must be provided prior to leave being taken.~~

~~Approval must be obtained prior to leave being taken.~~

~~All rights under this policy expire at the end of the employee's first year of service.~~

Other Work During Leave

Employees who are on unpaid leave pursuant to this policy or any other policy, except those on leave pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) (see Policy GCBEB Military Leave and Benefits), may not engage in work for which they receive pay or any other type of remuneration without the prior written approval of the ~~superintendent.~~ superintendent or superintendent's designee.

Adopted:

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Legal Ref.: 29 C.F.R. 825.216.

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FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM THE FINAL POLICY.

~~[4]The number of days of unpaid leave is up to the School Board.~~

[1] Virginia law does not mandate the amount of leave school boards must provide. Each school board should determine the amount of leave it wants to provide and state that amount here.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296.

Cross Refs.:	GCBD	Staff Leaves and Absences
	GCBE	Family and Medical Leave
	GCBEB	Military Leave and Benefits
	GCQA	Nonschool Employment by Staff Members

PROFESSIONAL STAFF DISCIPLINE

A. Probation and Dismissal

Teachers may be dismissed for incompetency, immorality, non-compliance with school laws and regulations, disability in accordance with State and federal law, conviction of a felony or a crime of moral turpitude or other good and just cause.

A teacher shall be dismissed if such teacher is or becomes the subject of a founded complaint of child abuse and neglect, pursuant to Va. Code § 63.2-1505, and after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted. The fact of such finding, after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted, shall be grounds for the School Board to recommend that the Board of Education revoke such person's license to teach.

In those instances when licensed personnel are dismissed or resign due to a conviction of any felony; any offense involving the sexual molestation, physical or sexual abuse or rape of a child; any offense involving drugs; or due to having become the subject of a founded case of child abuse or neglect, the School Board shall notify the Board of Education within 10 business days of such dismissal or the acceptance of such resignation.

If a current employee is dismissed because of information appearing on ~~his/her~~ the employee's criminal history record, the School Board shall provide a copy of the information obtained from the Central Criminal Records Exchange to the employee.

Administrative regulations shall be developed for the dismissal or placing on probation of continuing contract teachers and probationary teachers during the school year.

No teacher shall be dismissed or placed on probation solely on the basis of the teachers' refusal to submit to a polygraph examination requested by the School Board.

B. Suspension

Employees of BLANK School Board may be suspended as provided in Policy GCPF Suspension of Staff Members.

C. Failure to Perform Nonemergency Health-Related Services

With the exception of school administrative personnel and employees who have the specific duty to deliver health-related services, no licensed instructional employee, instructional aide, or clerical employee shall be disciplined, placed on probation, or dismissed on the basis of such employee's refusal to (i) perform nonemergency health-related services for students or (ii) obtain training in the administration of insulin and

glucagon. However, instructional aides and clerical employees may not refuse to dispense oral medications.

"Health-related services" means those activities which, when performed in a health care facility, must be delivered by or under the supervision of a licensed or certified professional.

D. Effect of Probation Pursuant to Va. Code §18.2-251

For purposes of this policy, a court's placing an individual on probation pursuant to Va. Code § 18.2-251 shall be treated as a conviction and as a finding of guilt.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 18.2-251, 22.1-274, 22.1-296.2, 22.1-307, 22.1-313, 22.1-315.

Cross Refs.:

GBM	Professional Staff Grievances
GCE	Part-Time and Substitute Staff Employment
GCG	Professional Staff Probationary Term and Continuing Contract
GCDA	Effect of Criminal Conviction or Founded Complaint of Child Abuse or Neglect
GCPF	Suspension of Staff Members
JHC	Student Health Services
JHCD	Administering Medicines to Students

SUPPORT STAFF EMPLOYMENT STATUS

Support staff are not issued written contracts unless such contracts are required by law.

The school division employs three types of support staff:

- Temporary employees who are hired for short-term needs on a daily basis; these employees do not receive benefits and are paid only for hours worked.
- Probationary employees who are fully qualified new employees assigned to authorized positions; these employees are eligible for salary increases and receive benefits.
- Regular employees who have successfully completed the prescribed probationary period; regular employees receive all employment benefits available under School Board policy.

The employment of support personnel may be terminated with fifteen calendar days' notice. Support personnel may also be subject to immediate dismissal for just cause.

Support personnel who are removed from employment for just cause shall be ineligible thereafter for employment by BLANK School Board.

Employees of BLANK School Board may be suspended as provided in Policy GCPF Suspension of Staff Members.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Ref.: GCDA Effect of Criminal Conviction or Founded Complaint of Child Abuse or Neglect
GDG Support Staff Probationary Period
GBMA Support Staff Grievances
GCPF Suspension of Staff Members

ACADEMIC FREEDOM

The School Board seeks to educate young people in the democratic tradition, to foster a recognition of individual freedom and social responsibility, and to inspire meaningful awareness of and respect for the Constitution and the Bill of Rights.

Freedom of individual conscience, association, and expression are encouraged and fairness in procedures is observed both to safeguard the legitimate interests of the schools and to exhibit by appropriate examples the basic objectives of a democratic society as set forth in the Constitutions of the United States and the Commonwealth of Virginia.

Students may express their beliefs about religion in homework, artwork, and other written and oral assignments free from discrimination based on the religious content of their submissions. Such home and classroom work is evaluated by ordinary academic standards of substance and relevance and against other legitimate pedagogical concerns identified by the school.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-203.3.

Cross Ref.: ~~IKB Homework~~
INDC Religion in the Schools

SCHOOL YEAR/SCHOOL DAY

School Year

The length of the school year is at least 180 teaching days or 990 teaching hours. The School Board offers in-person instruction to each student enrolled in an elementary or secondary school in the division for at least 990 teaching hours except as otherwise permitted by Va. Code § 22.1-98.C.4 or Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia. Days on which a school or schools or all the schools in the division are closed due to severe weather or other emergencies are made up as provided below if necessary to meet these requirements.

Students are provided a minimum of 680 hours of instructional time in elementary school in the four academic disciplines of English, mathematics, science, and history and social science.

Unstructured recreational time that is intended to develop teamwork, social skills, and overall physical fitness may be included in the calculation of total instructional time or teaching hours for elementary school, provided that such unstructured recreational time does not exceed 15 percent of total instructional time or teaching hours.

Make Up Days

If severe weather conditions or other emergency situations result in the closing of a school or schools or all the schools in the school division or in an unscheduled remote learning day for a school or schools in the division for

- five or fewer days, all missed days are made up by adding teaching days to the school calendar or extending the length of the school day;
- six days or more, the first five days plus one day for each two days missed in excess of the first five are made up by adding teaching days to the school calendar or extending the length of the school day.

If severe weather conditions or other emergency situations result in the closing of any school in the school division and such school has been unable to meet the 180 teaching day requirement, the school division may make up the missed teaching days by providing its students with instructional hours equivalent to such missed teaching days to meet the minimum 990 teaching hour requirement.

If severe weather conditions or other emergency situations result in the closing of any school in the school division for in-person instruction, the school division may declare an unscheduled remote learning day whereby the school provides instruction and student services that are consistent with guidelines established by the Department of Education to ensure the equitable provision of such services. No more than 10 unscheduled remote learning days will be declared in a school year unless the Superintendent of Public Instruction grants an extension.

The Board of Education may waive the requirement that the school division provide additional teaching days or teaching hours to compensate for school closings resulting from a declared state of emergency or severe weather conditions or other emergency situations under certain circumstances. If the School Board desires a waiver, it will submit a request to the Board of Education. The request will include evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chairman of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted before requesting a waiver. If the waiver is denied, the school division will make up the missed instructional time.

The Board of Education waives the requirement that school divisions provide additional teaching days or teaching hours to compensate for school closings resulting from an evacuation directed and compelled by the Governor pursuant to Va. Code § 44-146.17 for up to five teaching days. If the School Board desires such a waiver, it notifies the Board of Education and provides evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chair of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted. After receiving such notification, the Board of Education grants the waiver and there is no proportionate reduction in the amount paid by the Commonwealth from the Basic School Aid Fund. Further, the local appropriations for educational purposes necessary to fund 180 teaching days or 990 teaching hours shall not be proportionally reduced by the local appropriating body due to any reduction in the length of the term of any school or the schools in a school division permitted by such waiver.

School Calendar

The School Board establishes the division's calendar in accordance with state law.[1] The School Board establishes teaching contracts in accordance with applicable

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] School divisions may set the school calendar such that the first day students are required to attend is up to 14 days before Labor Day. Divisions beginning school prior to Labor Day must close from the Friday immediately preceding Labor Day through Labor Day except as follows. Divisions granted a waiver to open prior to Labor Day for the 2018-2019 school year may begin school earlier than 14 days before Labor Day but must close the Friday immediately preceding Labor Day. Divisions granted a waiver to open prior to Labor Day for the 2011-2012 school year may begin school earlier than 14 days before Labor Day and are not required to close the Friday immediately preceding Labor Day. In addition, any school board in Planning District 16 (which includes the City of Fredericksburg and the counties of Caroline, King George, Spotsylvania and Stafford) that was not granted a good cause waiver pursuant to Va. Code § 22.1-79.1 for the 2018-2019 school year but would qualify for such a waiver pursuant to Va. Code § 22.1-79.1 as it was in effect prior to July 1, 2019, for the 2019-2020 school year may set the school calendar so that the first day students are required to attend is earlier than Labor Day, including earlier than 14 days before Labor Day. Additionally, the school board of any

regulations of the Board of Education to include contingencies for making up teaching days and teaching hours missed for emergency situations.

An advisory committee composed of teachers, parents and school administration may be utilized to recommend a proposed calendar to the superintendent. The recommendation of this committee is advisory.

Joint or Regional Schools

School boards operating joint or regional high schools, including regional charter schools, offering a specialized curriculum leading to a high school diploma and a postsecondary credential, such as industry certification, career certificate, or degree may, by agreement, establish alternative schedules for the delivery of instruction. Those schedules may include alternatives to standard school day and year requirements, subject to the issuance of any necessary waivers by the Board of Education and relevant Board of Education regulations.

Certification

The superintendent and School Board chair certify the total number of teaching days and teaching hours each year as part of the annual report to the Board of Education.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended §§ 22.1-26, 22.1-79.1, 22.1-98, 22.1-200.2.

Acts 2019, cc. 569, 570 and 637.

(footnote 1 continued)

school division located in Planning District 16 that is entirely surrounded by two school divisions that either were granted a waiver pursuant to Chapter 3 of the Acts of Assembly of 2012, Special Session I, or would qualify for a good cause waiver pursuant to § 22.1-79.1 as it was in effect prior to July 1, 2019, for the 2019-2020 school year may open schools on the same opening date as either such surrounding school division.

Joint or regional schools, such as academic year Governor's Schools, may set the school calendar so that the first day students are required to attend school will be the same as the day set by any of the participating school divisions.

The Virginia Department of Education has prepared information that provides a convenient source for school divisions to determine whether they have had waivers in the past and thus which legal provisions apply to the division. That information can be found at http://www.doe.virginia.gov/boe/pre-labor-day_waiver/index.shtml.

Cross Ref.:	BCF	Advisory Committees to the School Board
	DL	Payroll Procedures
	EBCD	School Closings
	GAA	Staff Time Schedules
	IKF	The Virginia Assessment Program and Graduation Requirements
	IKFD[2]	Alternative Paths to Attaining Standard Units of Credit

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[2] Policy IKFD is an optional policy. A division which has not adopted it should not add it as a Cross Reference here.

PARENTAL ASSISTANCE WITH INSTRUCTION

The BLANK School Board encourages parents to provide instructional assistance to their children in the home. The school division may offer a voluntary training program to the parents of children in kindergarten through third grade to assist them in developing the skills necessary to provide effective instructional assistance to their children.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § ~~22.1-253.13:7.C.5.~~ 22.1-253.13:7.

Cross Ref.: IGBC Parental Involvement
~~IKB Homework~~

HOMEWORK

Homework provides an essential communication link between the school and the home. One measure of a program or course is the quality of the work done at home by the student. A strong home-school partnership, with many lasting benefits for the individual student and the student's family, can be greatly enhanced by a sound program of homework. In addition, homework should be an important tool in developing independent thought, self-direction and self-discipline. It assists the student in developing good work habits and in the wise use of time.

Guidelines for homework include:

- Homework should be assigned after introduction and thorough explanation of the skills necessary to successfully complete the assignment.
- Homework should be assigned in such a manner that it will be clearly understood by all students.
- Homework should serve a valid purpose and be closely related to classroom activities.
- A student's access to resource materials should be considered when making assignments.
- Homework should be evaluated promptly and returned to the student. Appropriate rewards should be given to those students who successfully complete assigned work. Effort and competency should be recognized and rewarded.
- Teachers should seek to determine the cause if a student regularly fails to complete assigned work. Teachers should not avoid giving homework because they believe students will not do the work.
- Excessive homework, like the absence of homework, should be avoided.
- Homework should not be used for disciplinary purposes
- Teachers and administrators should take appropriate steps to communicate with parents regarding the division's homework policy and to solicit their support.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Ref.: IB Academic Freedom
IGBC Parental Involvement
IKA Parental Assistance with Instruction

THE VIRGINIA ASSESSMENT PROGRAM AND GRADUATION REQUIREMENTS

Generally

The Board of Education has established educational objectives known as the Standards of Learning (SOLs), which form the core of Virginia's educational program, and other education objectives, which together are designed to ensure the development of the skills that are necessary for success in school and in preparation for life in the years beyond.

The BLANK School Board has developed and implemented a program of instruction that is aligned to the Standards of Learning and that meets or exceeds[1] the requirements of the Board of Education. It awards diplomas to all secondary school students, including students who transfer from nonpublic schools or from home instruction, who meet the requirements prescribed by the Board of Education and meet such other requirements as are prescribed by the school board and approved by the Board of Education.[2]

BLANK School Board awards diplomas and certificates in accordance with state laws and regulations. The requirements for a student to earn a diploma and graduate from high school are those in effect when the student enters ninth grade for the first time.

Children of Certain Federal Employees

In order to facilitate the on-time graduation of children of federal ~~employes~~ employees serving under orders pursuant to Title 22 or 50 of the United States Code enrolled in kindergarten through grade 12, the superintendent or superintendent's designee

- waives specific courses required for graduation if similar coursework has been satisfactorily completed in a local education agency in the state from which the child is sent, brought, or caused to be sent or brought or provides reasonable justification for denial of such waiver. If a waiver is not granted to a student who would qualify to graduate in the state from which the student is sent, brought, or caused to be sent or brought, the school division provides an alternative means of acquiring required coursework so that graduation may occur on time; and

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Divisions which have graduation requirements which exceed the requirements of the Board of Education should include them in this ~~policy, or in an accompanying regulation.~~ policy.

[2] Divisions which do not have requirements other than those prescribed by the Board of Education should not adopt the portion of this sentence beginning with "and meet".

- accepts, in lieu of testing requirements for graduation in Virginia, (i) exit or end-of-course exams required for graduation from the state from which the student is sent, brought, or caused to be sent or brought, (ii) national norm-referenced achievement tests, or (iii) alternative testing acceptable in Virginia.

The parent serving under orders pursuant to Title 22 or 50 of the United States Code must present documents indicating that the parent is required to move in order to perform the parent's job responsibilities and such move results in the student's relocation to the school division.

Virginia Assessment Program

In kindergarten through eighth grade, where the administration of Virginia Assessment Program tests are required by the Board of Education, each student is expected to take the tests following instruction. Students who are accelerated take the test aligned with the highest grade level, following instruction in the content. No student takes more than one test in any content area in each year, except in the case of expedited retakes as provided for in 8 VAC 20-131-30. Schools use the test results in kindergarten through eighth grade as part of a set of multiple criteria for determining the promotion or retention of students.

Each student in middle and secondary school takes all applicable end-of-course SOL tests following course instruction. The superintendent certifies to the Department of Education that the division's policy for dropping courses ensures that students' course schedules are not changed to avoid end-of-course SOL tests. Students who achieve a passing score on an end-of-course SOL test will be awarded a verified unit of credit in that course in accordance with 8 VAC 20-131-110. Students may earn verified credits in any courses for which end-of-course SOL tests are available. Students are not required to take an end-of-course SOL test in an academic subject after they have earned the number of verified credits required for that academic content area for graduation unless such test is necessary in order for the school to meet federal accountability requirements. Middle and secondary schools may consider the student's end-of-course SOL test score in determining the student's final course grade.

Participation in the Virginia Assessment Program by students with disabilities is prescribed by provisions of their Individualized Education Program (IEP) or 504 Plan. All students with disabilities are assessed with appropriate accommodations and alternate assessments where necessary.

Any student identified as an English Learner (EL) participates in the Virginia Assessment Program. A school-based committee convenes and makes determinations regarding the participation level of EL students in the Virginia Assessment Program. In kindergarten through eighth grade, EL students may be granted a one-time exemption from SOL testing in the areas of writing, and history and social science.

Definitions

Authentic Performance Assessment

An "Authentic Performance Assessment" is a test that complies with guidelines adopted by the Board of Education that requires students to perform a task or create a product that is typically scored using a rubric.

Standard Unit of Credit

A "standard unit of credit" or "standard credit" is a credit awarded for a course in which the student successfully completes 140 clock hours of instruction and the requirements of the course. A standard unit of credit may be awarded based on a waiver of the 140 clock hour requirement as provided in Policy IKFD Alternative Paths to Attaining Standard Units of Credit.[3]

Verified Unit of Credit

A "verified unit of credit" or "verified credit" is a credit awarded for a course in which a student earns a standard unit of credit and completes one of the following:

1. Achieves a passing score on a corresponding end-of-course SOL test.
2. Achieves a passing score on an additional test, as defined in 8 VAC 20-131-5, as a part of the Virginia Assessment Program.
3. Meets the criteria for the receipt of a locally awarded verified credit when the student has not passed a corresponding SOL test.
4. Meets the criteria for the receipt of a verified credit for English (writing) by demonstrating mastery of the content of the associated course on an authentic performance assessment that complies with guidelines adopted by the Board of Education.

Students may also earn verified credits by taking alternative tests to the SOL assessment. Such tests may only be those approved by the Virginia Board of Education, and the student may earn verified credits only by achieving that score established by the Board of Education.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[3] Policy IKFD Alternative Paths to Attaining Standard Units of Credit is optional. School boards which do not adopt it should not include this sentence.

Virginia Assessment Program

The "Virginia Assessment Program" is a system used to evaluate student achievement that includes SOL tests and additional tests that may be approved from time to time by the Board of Education.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-370, 22.1-371, 22.1-380, 22.1-253.13:1, 22.1-253.13:4.

8 VAC 20-131-5.

8 VAC 20-131-30.

8 VAC 20-131-50.

8 VAC 20-131-51.

8 VAC 20-131-110.

~~Guidelines for Graduation Requirements; Local Alternative Paths to Standard Units of Credit (Virginia Board of Education Oct. 2015).~~

Cross Refs.:

IAA	Notification of Learning Objectives
IGBA	Programs for Students with Disabilities
IKFA	Locally Awarded Verified Credits
IKFD	Alternative Paths to Attaining Standard Units of Credit
IKH	Retaking SOL Assessments

LOCALLY AWARDED VERIFIED CREDITS

Generally

The BLANK School Board awards verified credits in accordance with Virginia law and Virginia Board of Education regulations.

To be eligible for locally awarded verified credits as credit accommodations, students with disabilities must meet all criteria established by Virginia law or regulation and eligibility for such credit accommodations must be established in the student's Individualized Education Program (IEP) or Section 504 plan.

Review Panels

The BLANK School Board appoints review panels comprised of at least three educators to consider evidence of the student's achievement. Different panels may be appointed for individual schools or groups of schools.

The review panel reviews information which provides evidence of the student's achievement of adequate knowledge of the Standards of Learning content. The panel has discretion in determining the information it considers. That information may include, but is not limited to, results of classroom assessments, divisionwide exams, course grades and additional academic assignments (e.g. papers, projects, essays or written questions) as the panel deems appropriate.

Based on the evidence it reviews, the review panel may:

- award the verified credit;
- deny the verified credit;
- suggest participation in a remedial program and retesting; or
- make additional academic assignments prior to determining whether to award the verified credit.

The school board must choose one of the following statements:

The decision of the review panel is final.

OR

The decision of the review panel may be appealed to the ~~school board~~ School Board in accordance with ~~regulations~~ procedures developed by the ~~board.~~ Board.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:3.

8 VAC 20-131-110.

Revised Guidance Governing the Use of Locally-Awarded Verified Credits (Virginia Department of Education May 11, 2018) (attachment to Virginia Department of Education Superintendent's Memo No. 130-18 (May 11, 2018)).

RELIGION IN THE SCHOOLS

The BLANK School Board is neutral in matters of religion. This means that the BLANK schools

- assume no role or responsibility for the religious training of any student and
- do not become involved in the religious belief, disbelief or doubt of any student.

This neutrality does not preclude or hinder the BLANK school division in fulfilling its responsibility to educate students to be tolerant and respectful of religious diversity. The division recognizes that one of its educational responsibilities is to advance the students' knowledge and appreciation of the role that religion has played in the social, cultural and historical development of civilization.

Therefore, the division approaches religion from an objective, curriculum-related perspective, encouraging all students and staff members to be aware of the diversity of beliefs and respectful of each other's religious and/or non-religious views. In that spirit of respect, students and staff members may be excused from participating in activities that are contrary to their religious beliefs.

The School Board may authorize, as an elective in grades nine through 12 with appropriate credits toward graduation, a comparative religion class that focuses on the basic tenets, history, and religious observances and rites of world religions.

Adopted:

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Legal Refs.: U.S. Const. amend. I.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-202.1.

Cross Refs.: IB Academic Freedom

DRUGS IN SCHOOL

I. Generally

No person may manufacture, sell or distribute or possess with intent to sell, give or distribute any "controlled substance," "imitation controlled substance," or "marijuana," as all are defined in Virginia law, while

- on the property, including building or grounds, of any public school;
- on public property or any property open to public use within 1,000 feet of the property, including building or grounds, of any public school;
- on any school bus; or
- at any designated school bus stop or any public property or any property open to public use within 1,000 feet of such school bus stop during the time when school children are waiting to be picked up and transported to or are being dropped off from school or a school sponsored activity.

A. Expulsion

A student who is determined to have brought a controlled substance, imitation controlled substance, or marijuana onto school property or to a school-sponsored activity may be expelled in accordance with Policy JGD/JGE Student Suspension/Expulsion. The School Board may determine, based on the facts of the particular case that special circumstances exist and no disciplinary action or another form of discipline is appropriate. The School Board authorizes the superintendent or superintendent's designee to conduct a preliminary review of such cases to determine whether a disciplinary action other than expulsion is appropriate. Any disciplinary action imposed pursuant to such a review must be taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

B. Prevention and Intervention

Any student who violates this policy shall participate in the prevention and intervention activities identified in BLANK school division's drug and violence prevention plan.

The School Board may require any student who has been found to have been in possession of, or under the influence of, drugs or alcohol on a school bus, on school property, or at a school-sponsored activity in violation of School Board policies, to undergo evaluation for drug or alcohol abuse, or both, and, if recommended by the evaluator and with the consent of the student's parent, to participate in a treatment program.

C. Required Reporting to Parents and Local Law Enforcement

The principal reports a violation of this policy to parents and local law enforcement as required by Policy CLA Reporting Acts of Violence and Substance Abuse.

II. Students with Disabilities

A. Students with disabilities are subject to the provisions of Section I of this policy and may be disciplined to the same extent as a nondisabled student provided the manifestation review committee determines that the violation was not a manifestation of the student's disability. The provisions of Policy JGDA Disciplining Students with Disabilities will be followed in addition to the regular disciplinary procedures.

B. Additional authority to remove a student with a disability from school for a drug violation.

1. In addition to the authority granted in Section I and Section II, subsection A above, a student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. The removal should not be in excess of any removal imposed on a student without a disability for the same offense.

2. For purposes of this forty-five (45) school day removal, "illegal drugs" and "controlled substance" are defined by federal law as follows:

a. Controlled substance means a drug or other substance identified under schedules I, II, III, IV, or V in § 202(c) of the Controlled Substances Act at 21 U.S.C. § 812(c).

b. Illegal drug means a controlled substance, but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.

Adopted:

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Legal Refs: 20 U.S.C. § 1415
21 U.S.C. § 812.

Code of Virginia, 1950, as amended, §§ 18.2-247, 18.2-250, 18.2-255.2, 22.1-277.08, 54.1-3401.

8 VAC 20-81-10.

Cross Refs:

CLA	Reporting Acts of Violence and Substance Abuse
JGD/JGE	Student Suspension/Expulsion
JFC	Student Conduct
JGDA	Disciplining Students with Disabilities

DRUGS IN SCHOOL

I. Generally

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- on public property or any property open to public use within 1,000 feet of the property, including building or grounds, of any public school;
- on any school bus; or
- at any designated school bus stop or any public property or any property open to public use within 1,000 feet of such school bus stop during the time when school children are waiting to be picked up and transported to or are being dropped off from school or a school sponsored activity.

A. Expulsion

A student who is determined to have brought a controlled substance, imitation controlled substance, or marijuana onto school property or to a school-sponsored activity may be expelled in accordance with Policy JGD/JGE Student Suspension/Expulsion. The superintendent may determine, based on the facts of the particular case, that special circumstances exist and no disciplinary action or another form of discipline is appropriate. Any such disciplinary action shall be taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

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b. Illegal drug means a controlled substance, but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.

Adopted:

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Legal Refs: 20 U.S.C. § 1415.
21 U.S.C. § 812.

Code of Virginia, 1950, as amended, §§ 18.2-247, 18.2-250, 18.2-255.2, 22.1-277.08, 54.1-3401.

8 VAC 20-81-10.

Cross Refs:	CLA	Reporting Acts of Violence and Substance Abuse
	JGD/JGE	Student Suspension/Expulsion
	JFC	Student Conduct
	JGDA	Disciplining Students with Disabilities

WRITTEN NOTIFICATION OF VIOLATION OF SCHOOL POLICIES BY STUDENTS IN ALTERNATIVE EDUCATION PROGRAMS

The School Board requires written notification of an offense to the parent, guardian or other person having charge or control of a pupil in an alternative education program as described in Va. Code § 22.1-209.1:2 when

- a pupil commits an offense in violation of School Board policies and school officials determine the offense was committed without the willful intent to violate such policies, or

- the offense did not endanger the health and safety of the individual or other persons.

The notification identifying the nature of the offense shall be made no later than two school days following the incident. The School Board requires the principal of the school the child attends, or other appropriate school personnel, to develop appropriate measures, in conjunction with the pupil's parent or guardian, for correcting such behavior.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § ~~22.1-209.1:2(D)~~ 22.1-209.1:2.

SEARCH AND SEIZURE

A search involves an invasion of privacy. Whether a search of a student is permissible depends on a balancing of the student's right to privacy and freedom from unreasonable search and seizure against the school division's responsibility to protect the health, safety and welfare of all persons in the school community and to carry out its educational mission. To maintain order and discipline in the schools and to protect the health, safety and welfare of students and school personnel, school authorities may search a student, student belongings, student lockers or student automobiles under the circumstances outlined below and may seize any illegal, unauthorized or contraband materials discovered in the search.

As used in this policy, the term "unauthorized" means any item dangerous to the health or safety of students or school personnel, or disruptive of any lawful function, mission or process of the school or any item described as unauthorized in school rules available beforehand to the student.

The locations at which searches of students and student property may be conducted are not limited to the school building or school property. Searches may be conducted wherever the student is involved in a school-sponsored function.

PERSONAL SEARCHES

A student's person and/or personal effects (e.g. purse, book bag, etc.) may be searched by a school official whenever the official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation.

All individual searches of students must be based on reasonable suspicion. In order to be permissible, the search must be:

- justified at its inception and
- reasonably related in scope to the circumstances justifying the search.

An individual search is justified at its inception when a school official has reasonable grounds, based on the totality of the known circumstances, for suspecting that the search will reveal evidence that the student has violated or is violating either the law or the rules of the school. A search is reasonable in scope when it is reasonably related to the objectives of the search and is not excessively intrusive in light of the age and sex of the student and the nature of the suspected infraction.

A personal search may include requiring a student to be scanned with a metal detector.

A pat down search of a student may only be conducted if a school administrator has established a high level of reasonable suspicion that evidence will be found to corroborate suspicion that a law or school rule has been broken. If a pat down search of

a student's person is conducted, it will be conducted in private by a school official of the same sex and with an adult witness of the same sex present.

Strip searches involve an extreme intrusion into the rights of a student and may only be conducted when an extremely serious situation exists requiring immediate action because of an imminent threat of death or great bodily injury to a person or persons[1]. If a strip search is necessary the school official should contact the appropriate law enforcement official, and the search should be conducted by a sworn law enforcement officer of the same sex, in the presence of a same sex adult witness. School officials may only conduct a strip search in cases where it is necessary to avoid the imminent threat of death or great bodily injury to the student or another person. If a strip search must be conducted by a school official, it must be by a same sex official with a same sex adult witness, and the school official must have the prior approval of the superintendent or superintendent's designee, unless the health or safety of the student is endangered by the delay.

LOCKER AND DESK SEARCHES

Student lockers and desks are school property and remain at all times under the control of the school; however, students are expected to assume full responsibility for the security of their lockers and are responsible for the content of their assigned locker at all times. Periodic general inspections of lockers and desks may be conducted by school authorities for any reason at any time without notice, without student consent and without a search warrant.

AUTOMOBILE SEARCHES

Students are permitted to park on school premises as a matter of privilege, not of right. The school retains authority to conduct routine patrols of student parking lots and inspections of the exteriors of student automobiles on school property. The interiors of student vehicles may be inspected whenever a school official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation, or that illegal or unauthorized materials or other evidence of illegal or otherwise prohibited activities are contained inside the automobile. Such patrols and inspections may be conducted without notice, without student consent and without a search warrant.

COMPUTER SEARCHES

The school computer system, as defined in Policy GAB/IIBEA Acceptable Computer System Use, is school property. Students are only authorized to use the school's computer system and other similar educational technology consistent with the

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Some school boards may chose to prohibit the use of strip searches by school personnel altogether. Such boards should delete this paragraph from their policy.

educational mission of the school and in accordance with Policy GAB/IIBEA Acceptable Computer System Use. School officials may search school computers, software and internet access records at any time for any reason and without student consent.

CONSENT SEARCHES

If a student gives a school official consent for a search the school official does not need to demonstrate reasonable suspicion. A student's consent is only valid if given willingly and with knowledge of the meaning of consent. Students should be told of their right to refuse to be searched, and students must not perceive themselves to be at risk of punishment for refusing to grant permission for the search.

SEIZURE OF ILLEGAL MATERIALS

If a properly conducted search yields illegal or contraband materials, such findings shall be turned over to proper legal authorities for ultimate disposition.[2]

Adopted:

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Legal Refs.: New Jersey v. T.L.O., 469 U.S. 325 (1985).

U.S. Const. amend IV.

Va. Const. art.I, § 10.

Code of Virginia, 1950, as amended, §§ 22.1-279.7, 22.1-280.2:3.

Virginia School Search Resource Guide (Virginia Department of Education Oct. 2000).

Cross Ref.[3]:

CLA	Reporting Acts of Violence and Substance Abuse
EGAA	Reproduction and Use of Copyrighted Materials
GAB/IIBEA	Acceptable Computer System Use
JFC	Student Conduct
~~JFC-R~~	~~Standards of Student Conduct~~

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[2] If the School Board's Memorandum of Understanding with the local law enforcement agency addresses turning contraband or illegal materials over to the law enforcement authority, the School Board may want to include a reference to the Memorandum of Understanding in this policy.

[3] Any division that has a student drug testing policy should include a reference to it in the list of Cross References.

JFCD	Weapons in School
JFCF	Drugs in School
KNAJ	Relations with Law Enforcement Authorities

DISCIPLINE OF STUDENTS WITH DISABILITIES FOR INFLICTION OF SERIOUS BODILY INJURY

A student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. If no manifestation is found, the student may be disciplined to the extent that a student without disabilities would be disciplined.

In addition, the applicable procedures of Policies JGDA Disciplining Students with Disabilities and JGD/JGE Student Suspension/Expulsion will be followed.

The term serious bodily injury has the same meaning given the term "serious bodily injury" under paragraph (3) of subsection (h) of section 1365 of title 18 of the United States Code.

Adopted:

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Legal Refs: 18 U.S.C. § 1365(h)(3).
20 U.S.C. § 1415(k)(1)(G)(iii).
34 C.F.R. §§ 300.530(g) and 300.530(i)(3).

Code of Virginia, 1950, as amended, § 22.1-214.

8 VAC 20-81-10.
8 VAC 20-81-160.

Cross Refs:

JFCD	Weapons in School
JFCF	Drugs in School
JGD/JGE	Student Suspension/Expulsion
JGDA	Disciplining Students with Disabilities

LACTATION SUPPORT FOR STUDENTS

The superintendent shall designate a non-restroom location in each school as an area in which ~~any mother who is employed by the BLANK School Board or~~ anyone who is enrolled as a student in the division may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-79.6.

Cross Refs.: GBEF Lactation Support for Employees

STUDENT-ATHLETE SUDDEN CARDIAC ARREST

In order to participate in any extracurricular physical activity, each student-athlete and the student-athlete's parent or guardian must review, on an annual basis, information provided by the school division on symptoms that may lead to sudden cardiac arrest. After reviewing the materials, each student-athlete and the student-athlete's parent or guardian must sign a statement acknowledging receipt of such information, in a manner approved by the Virginia Board of Education.

A student-athlete who is experiencing symptoms that may lead to sudden cardiac arrest must be immediately removed from play. A student-athlete who is removed from play shall not return to play until ~~he~~ the student-athlete is evaluated by and receives written clearance to return to physical activity by an appropriate licensed health care provider as determined by the Virginia Board of Education. The licensed health care provider evaluating student-athletes may be a volunteer.

The superintendent is responsible for developing, biennially reviewing, and updating procedures to implement this policy.[1]

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-271.8.

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY

[1] Va. Code § 22.1-271.8 requires that this policy also be updated biennially.

RESTRAINT AND SECLUSION OF STUDENTS

Physical restraint and seclusion may only be used by BLANK School Board staff[1] for the purpose of behavioral intervention in accordance with this policy and the Virginia Board of Education Regulations Governing the Use of Seclusion and Restraint in Public Elementary and Secondary Schools in Virginia.[2] The School Board encourages the use of positive behavioral interventions and supports to reduce and prevent the need for the use of physical restraint and seclusion.

The superintendent is responsible for developing procedures to address the requirements of the Board of Education Regulations. Those procedures shall include:

- examples of the positive behavioral interventions and support strategies consistent with the student's rights to be treated with dignity and to be free from abuse that the school division uses to address student behavior, including the appropriate use of effective alternatives to physical restraint and seclusion;
- a description of initial and advanced training for school personnel that addresses appropriate use of effective alternatives to physical restraint and seclusion and the proper use of restraint and seclusion;
- a statement of the circumstances in which physical restraint and seclusion may be employed, which shall be no less restrictive than that set forth in 8 VAC 20-750-40 and 8 VAC 20-750-50;
- provisions addressing the
    - notification of parents regarding incidents of physical restraint or seclusion, including the manner of such notification;
    - documentation of the use of physical restraint and seclusion;
    - continuous visual monitoring of the use of any physical restraint or seclusion to ensure the appropriateness of such use and the safety of the student being physically restrained or secluded, other students, school personnel, and others. These provisions shall include exceptions for emergency situations in which securing visual monitoring before implementing the physical restraint or seclusion would, in the reasonable judgment of the school personnel implementing the physical restraint or seclusion, result in serious physical harm or injury to persons;

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] School divisions that utilize school resource officers must address the use of seclusion and restraint by law enforcement personnel in school settings in their memorandum of understanding with the local law enforcement agency that employs the school resource officers.

[2] School boards that do not permit the use of physical restraint ~~and~~ or seclusion should not adopt this policy.

- securing of any room in which a student is placed in seclusion. These provisions shall ensure that any seclusion room or area meet specifications for size and viewing panels that ensure the student's safety at all times, including during a fire or other emergency; and
- the appropriate use and duration of seclusion based on the age and development of the student[3].

The School Board reviews this policy at least annually and updates it as appropriate. The superintendent reviews the procedures at least annually and updates them as appropriate.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-16, ~~22.1-78,~~ 22.1-279.1, 22.1-279.1:1.

8 VAC 20-750-40.

8 VAC 20-750-50.

8 VAC 20-750-70.

Cross Refs.:	BF	Board Policy Manual
	CH	Policy Implementation
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	IGBA	Programs for Students with Disabilities
	JFC	Student Conduct
	JGA	Corporal Punishment
	JGDA	Disciplining Students with Disabilities
	JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury
	KNAJ	Relations with Law Enforcement Authorities

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[3] A school board that does not authorize the use of seclusion should not adopt this requirement and should remove references to seclusion throughout the policy.

ADMINISTRATION OF SURVEYS AND QUESTIONNAIRES

I. Instructional Materials and Surveys

A. Inspection of Instructional Materials

All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded program are available for inspection by the parents or guardians of the student in accordance with Policy KBA Requests for Public Records.

B. Participation in Surveys and Evaluations

No student is required, as part of any federally funded program, to submit to a survey, analysis, or evaluation that reveals information concerning

(1) political affiliations or beliefs of the student or the student's parent,
(2) mental or psychological problems of the student or the student's family,
(3) sex behavior or attitudes,
(4) illegal, anti-social, self-incriminating, or demeaning behavior,
(5) critical appraisals of other individuals with whom respondents have close family relationships,
(6) legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers,
(7) religious practices, affiliations, or beliefs of the student or student's parent, or
~~(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent.~~
(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program),

without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent.

C. Surveys Requesting Sexual Information

In any case in which a questionnaire or survey requesting that students provide sexual information, mental health information, medical information, information on student health risk behaviors pursuant to Va. Code § 32.1-73.8, other information on controlled substance use, or any other information that the School Board deems to be sensitive in nature is to be administered, the School

Board notifies the parent concerning the administration of such questionnaire or survey in writing at least 30 days prior to its administration. The notice informs the parent of the nature and types of questions included in the questionnaire or survey, the purposes and age-appropriateness of the questionnaire or survey, how information collected by the questionnaire or survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results will be disclosed. In any case in which a questionnaire or survey is required by state law or is requested by a state agency, the relevant state agency shall provide the School Board with all information required to be included in the notice to parents. The parent has the right to review the questionnaire or survey in a manner mutually agreed upon by the school and the parent and exempt the parent's child from participating in the questionnaire or survey. Unless required by federal or state law or regulation, school personnel administering any such questionnaire or survey do not disclose personally identifiable information.

No questionnaire or survey requesting that students provide sexual information shall be administered to any student in kindergarten through grade six.

D. Additional Protections

In the event of the administration or distribution of a survey containing one or more of the subjects listed in subsection I.B. above, the privacy of students to whom the survey is administered is protected by: **[insert list of arrangements to protect student privacy in the event of the administration or distribution of a survey containing one or more of the subjects listed in subsection I.B. above.]**

II. Physical Examinations and Screenings

If the BLANK School Division administers any physical examinations or screenings other than

- those required by Virginia law, and
- surveys administered to a student in accordance with the Individuals with Disabilities Education Act,

policies regarding those examinations or screenings will be developed and adopted in consultation with parents.

III. Commercial Use of Information

Questionnaires and surveys are not administered to public school students during the regular school day or at school-sponsored events without written, informed parental consent when participation in such questionnaire or survey may subsequently result in the sale for commercial purposes of personal information regarding the individual student.

This subsection does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following:

- college or other postsecondary education recruitment, or military recruitment;
- book clubs, magazines, and programs providing access to low-cost literary products;
- curriculum and instructional materials used by elementary schools and secondary schools;
- tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- the sale by students of products or services to raise funds for school-related or education-related activities; and
- student recognition programs.

IV. Notification

Notification of Policies

The Board provides notice of this policy directly to parents of students annually at the beginning of the school year and within a reasonable period of time after any substantive change in the policy. The Board also offers an opportunity for the parent (or emancipated student) to opt the student out of participation in

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

Notification of Specific Events

The Board directly notifies the parent of a student, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when the following activities are scheduled, or expected to be scheduled:

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

V. Definitions

Instructional material: the term "instructional material" means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

Invasive physical examination: the term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

Parent: the term "parent" includes a legal guardian or other person standing in loco parentis (such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child).

Personal information: the term "personal information" means individually identifiable information including

- a student or parent's first and last name;
- a home or other physical address (including street name and the name of the city or town);
- a telephone number; or
- a Social Security identification number.

Survey: the term “survey” includes an evaluation.

Adopted:

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Legal Refs.: 20 U.S.C. § 1232h.

Code of Virginia, 1950, as amended, § 22.1-79.3.

Cross Refs.:	INB	Teaching About Controversial Issues
	JHDA	Human Research
	KBA	Requests for Public Records
	KF	Distribution of Information/Materials

PUBLIC COMPLAINTS

Complaints involving a particular school are handled within the school through the established channel of responsibility. If the complaint cannot be resolved at the level of the principal, it is referred to the superintendent or superintendent's designee. If the central office staff and complainant cannot reach a satisfactory solution, the matter may, at the School Board's discretion, be heard at a regular board meeting.

Any parent, custodian, or legal guardian of a pupil attending the BLANK public schools who is aggrieved by an action of the School Board may, within thirty days after such action, petition the local circuit court to review the action of the School Board. The court will sustain the action of the School Board unless the School Board exceeded its authority, acted arbitrarily or capriciously or abused its discretion.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-87, 22.1-253.13:7.

Cross Refs.:		
	GB	Equal Employment Opportunity/Nondiscrimination
	GBA/JFHA	Prohibition Against Harassment and Retaliation
	GBLA	Third Party Complaints Against Employees
	IIA	Instructional Materials
	JB	Equal Educational Opportunities/Nondiscrimination
	KLB	Public Complaints About Learning Resources

PUBLIC COMPLAINTS ABOUT LEARNING RESOURCES

It is the responsibility of the BLANK School Board to establish procedures for handling challenged controversial materials.

The procedure for filing a complaint concerning learning resources is as ~~follows:~~ follows:[1]

OPTION 1

1. The complaint should be filed in writing with the principal on the "Request for Reconsideration of Learning Resources" form KLB-E. This form may be obtained from the principal or the central office.

2. A review committee consisting of the principal, the library media specialist, the classroom teacher (if involved), a parent and/or student and the complainant will convene.

   The responsibilities of the committee are to:
   a. read, view or listen to the challenged material;
   b. read several reviews, if available;
   c. check standard selection aids;
   d. talk with persons who may be knowledgeable about the material in question and similar material;
   e. discuss the material;
   f. make a decision to recommend retaining or withdrawing the material;
   g. file the recommendation of the committee with the principal and the superintendent or superintendent's designee;
   h. notify the complainant of its recommendation and the disposition of the challenged material.

3. The complainant may appeal the decision to the superintendent or superintendent's designee and, then, to the School Board[2].

OPTION 2

Despite the care taken in selecting suitable learning resources, and despite the qualifications and expertise of persons involved in that selection process, it is

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The following language describes two possible procedures. The school board may use one of these or may create its own procedure.

[2] The School Board may want to specify the procedures that will be followed if the decision of the superintendent or superintendent's designee is appealed.

recognized that occasional objections to materials will be made by the public. It is, therefore, the policy of the School Board to provide channels of communication and a fair procedure for members of the community to follow in expressing and resolving concerns about learning resources, including instructional materials, used in teaching the curriculum.

Complaints about learning resources should be presented in writing using KLB-E, "Request for Reconsideration of Learning Resources" form, which may be obtained from the principal or the central office. The standards and procedure for review shall be consistently applied. Materials shall be considered for their educational suitability and shall not be removed because of partisan or doctrinal disapproval. Challenges which are not resolved at the building level may be submitted to the superintendent or superintendent's designee. The decision of the superintendent may be appealed to the School Board or reviewed at the School Board's request. The decision of the School Board will be final.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Refs.:

IIA	Instructional Materials
IGAH	Family Life Education
INB	Teaching About Controversial Issues
KL	Public Complaints
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

File: KLB
(Option 2)

PUBLIC COMPLAINTS ABOUT LEARNING RESOURCES

Despite the care taken in selecting suitable learning resources, and despite the qualifications and expertise of persons involved in that selection process, it is recognized that occasional objections to materials will be made by the public. It is, therefore, the policy of the School Board to provide channels of communication and a fair procedure for members of the community to follow in expressing and resolving concerns about learning resources, including instructional materials, used in teaching the curriculum.

Complaints about learning resources should be presented in writing using KLB-E, "Request for Reconsideration of Learning Resources" form, which may be obtained from the principal or the central office. The standards and procedure for review shall be consistently applied in recognition of the respective rights and responsibilities of all concerned. Materials shall be considered for their educational suitability and shall not be proscribed or removed because of partisan or doctrinal disapproval. Challenges which are not resolved at the building level may be submitted to the superintendent or superintendent's designee. The decision of the superintendent may be appealed to the School Board or reviewed at the School Board's request[1]. The decision of the School Board will be final.

Adopted:

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_____

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Refs.:

IIA	Instructional Materials
IGAH	Family Life Education
INB	Teaching About Controversial Issues
KL	Public Complaints
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The School Board may want to specify the procedures that will be followed if the decision of the superintendent or superintendent's designee is appealed or if the Board decides to review the decision.

BLANK SCHOOL DIVISION
REQUEST FOR RECONSIDERATION OF LEARNING RESOURCES

Request By	
Representing	☐ Myself ☐ Organization or Group (please identify)
Address	E-mail address
Telephone	
How do you prefer to be contacted?	
Title or Description of Item	
Author or Editor	
Type of Material (book / film / record / speaker / software / other (specify))	

1. Did you examine, review, or listen to this learning resource or presentation in its entirety?

   ☐ YES ☐ NO

2. Have you discussed this material with school staff who ordered it or who use it?
   ☐ YES ☐ NO

   If yes, please identify the staff person(s) with whom you had the discussion:

   _____
   [Print name of staff person(s)]

   Are you aware of evaluations of this material by professional critics?
   ☐ YES ☐ NO

   If no, would you be interested in receiving this information?
   ☐ YES ☐ NO

3. Describe what prompted your concern about the material. Please cite page numbers and/or specific information from the material to support your concerns (attach additional material, if necessary).

4. Does the general purpose for the use of the material, as described by the school staff or in the BLANK school division's program objectives, seem a suitable one for you?
❑ YES ❑ NO

If not, please explain (attach additional material, if necessary)

5. What action[s] would you like to see ~~the school take~~ taken regarding this material?

❑ Do not assign it to my child ❑ ~~The school should reevaluate the material~~ Use of the material should be reevaluated.

❑ Other—
Explain:_____
_____

6. Are there other materials of the same subject and format that you would suggest for consideration in place of this material? ❑ YES ❑ NO

If yes, please identify your suggestions.
_____
_____
_____

Signature _____ Date _____

RETURN COMPLETED FORM TO SCHOOL PRINCIPAL

RELATIONS WITH PARENT ORGANIZATIONS

The BLANK School Board encourages the establishment of parent-teacher organizations that seek to advance programs that improve educational opportunities for all students consistent with state and federal law. The School Board requests that parent-teacher organizations maintain a close relationship with the Board, administration and staff, and that they consider School Board and school policies when planning activities.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, ~~22.1-253.13:7.C.4.~~ 22.1-253.13:7.

Cross Refs.: IGBC Parental Involvement
KF Distribution of Information/Materials

CHARTER SCHOOLS

Purpose

In order to (1) encourage the development of innovative programs; (2) provide opportunities for innovative instruction and student assessment; (3) provide parents and students more choices; (4) provide innovative scheduling, structure and management; (5) encourage the use of performance-based educational programs; (6) establish high standards for teachers and administrators; and (7) develop models for replication in other public schools, the BLANK School Board receives and considers applications for the establishment of charter schools.

Definition of Charter School

A charter school is a public, nonreligious or non-home-based alternative school located within the BLANK School Division or operated jointly by multiple school divisions. A charter school may be created as a new school or by converting all or part of an existing public school. Conversions of private schools or home-based programs are not permitted. A charter school for at-risk pupils may be established as a residential school.

In establishing public charter schools within the division, the School Board gives priority to public charter school applications designed to increase the educational opportunities of at-risk students. At least one half of the public charter schools in the division must be designed for at-risk students. However, conversions of existing public schools into public charter schools that serve the same community as the existing public school do not count in the determination of school division compliance with the one-half requirement.

Enrollment in a charter school is open to any child who resides within the school division or, in the case of a regional public charter school, within any of the relevant school divisions, through a lottery process on a space-available basis, except that in the case of the conversion of an existing public school, students who attend the school and the siblings of such students are given the opportunity to enroll in advance of the lottery process. Students eligible to enroll in the school division pursuant to Va. Code § 22.1-3.B because they are the children of military personnel on active military duty who will reside in the division may participate in the lottery process for charter schools in the division at the same time and in the same manner as students who reside in the division.

Public charter schools are subject to all federal laws and authorities as set forth in law and the charter contract. Public charter schools are subject to the same civil rights, health and safety requirements applicable to other public schools in the Commonwealth, except as otherwise provided by law.

Public charter schools are subject to the student assessment and accountability requirements applicable to other public schools. Nothing precludes a public charter school from establishing additional student assessment measures that go beyond state requirements if the School Board approves such measures.

Management committees of public charter schools are subject to and shall comply with the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).

No public charter school shall discriminate against any individual on the basis of disability, race, creed, color, sex, sexual orientation, gender, gender identity, national origin, religion, ancestry, or need for special education services or any other unlawful basis, and each public charter school shall be subject to any court-ordered desegregation plan in effect for the school division.

No public charter school shall discriminate against any student on the basis of limited proficiency in English and each public charter school shall provide students who have limited proficiency in English with appropriate services designed to teach such students English and the general curriculum, consistent with federal civil rights laws.

No public charter school shall engage in any sectarian practices in its educational program, admissions or employment policies or operations.

Application Process

Any person, group or organization may submit an application for the formation of a public charter school to the BLANK School Board. A complete application includes the applicant's Virginia Public Charter School Application package submitted to the Board of Education, the result of the Board of Education's review of the application and the Charter School Application Addendum (LC-E [School Division] Charter School Application Addendum). Prior to submitting a charter school application to the School Board, a public charter school applicant shall submit its proposed charter application to the Board of Education for review and comment and a determination as to whether the application meets the approval criteria developed by the Board of Education. Charter School applications initiated by the BLANK School Board must conform to the Virginia Public Charter School Application. However, such applications are not required to receive Board of Education review and comment prior to action by the School Board.

The Board of Education examines all applications, other than those initiated by the School Board, for feasibility, curriculum, financial soundness and other objective criteria it may establish, consistent with existing state law. The Board of Education's review and comment is for the purpose of ensuring that the application conforms with such criteria. The school division may work with a charter school applicant before the application is submitted to the Board of Education for review and recommendation.

All public charter school applicants, other than those initiated by the School Board, must also complete the application addendum in the format provided in Exhibit

LC-E [School Division] Charter School Application Addendum. The School Board shall establish a "review team" consisting of appropriate school personnel, a local business representative and a resident charter school proponent to evaluate charter school applications. The School Board shall designate the chairman of the review team as the contact person for answering questions about the application process and receiving applications.[1] The review team shall work cooperatively with applicants for charter schools. When an application is incomplete, the review team shall request the necessary information; an incomplete application is not grounds for denying a charter. However, if the applicant does not provide the necessary information within a reasonable timeframe (established by the review team)[2] then the application may be denied.

The review team shall (1) recommend to the School Board appropriate criteria for reviewing charter school applications; (2) evaluate all charter school applications based on the review criteria adopted by the School Board; (3) recommend one of the following options to the School Board for each application: approve, reject, place on a waiting list or return with suggestions for improvement; (4) monitor charter school progress; and (5) make recommendations for revocation, renewal or non-renewal of charter contracts.

The BLANK School Board shall establish ~~a regulation~~ procedures for receiving, reviewing and ruling on applications for the establishment of charter schools. Such ~~regulation~~ procedures must include a timeline for the application and review process and the means for reviewing and evaluating each application, including the criteria on which the decision to grant or deny a charter will be based.[3] To provide appropriate opportunity for input from parents, teachers, citizens, and other interested parties and to obtain information to assist the School Board in its decision to grant or deny a public charter school application, the ~~regulation~~ procedures will provide for public notice and the receipt of comment on public charter school applications. The School Board shall give at least 14 days' notice of its intent to receive public comment on an application. A copy of the ~~regulation,~~ procedures including the review criteria, shall be posted on the

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The School Board must ensure a fair and objective process for receiving and evaluating applications. Fairness and objectivity can be accomplished by establishing a review team.

[2] The law does not address applicants who fail to provide the requested information. However, it seems logical to set some limit on the time for supplying incomplete information. Certainly, if the applicant does not provide the information within the timeframe for approval of applications, as established by the review team, then the application could not be recommended for approval for the next school year.

[3] Virginia law leaves the entire application timeline and review process to the discretion of the School Board.

division's website and a copy shall be made available to any interested party upon request.

School Board Decision

If the School Board denies a public charter school application, or revokes or fails to renew a charter agreement, it shall provide to the applicant or grantee its reasons, in writing, for such decision, and it shall post such reasons on its website. A public charter school applicant whose application was denied, or a grantee whose charter was revoked or not renewed, is entitled to petition the School Board for reconsideration. The petition for reconsideration shall be filed no later than 60 days from the date the public charter school application is denied, or the charter agreement is revoked or fails to be renewed. Such reconsideration shall be decided within 60 days of the filing of the petition.

The School Board shall establish a process for reviewing petitions of reconsideration, which shall include an opportunity for public comment. The petition of reconsideration may include an amended application based on the reasons given by the School Board for such decision. Prior to seeking reconsideration, an applicant or grantee may seek technical assistance from the Superintendent of Public Instruction to address the reasons for denial, revocation or non-renewal.

Upon reconsideration, the decision of the School Board to grant or deny a public charter school application or to revoke or fail to renew a charter agreement is final and not subject to appeal. Following a decision to deny a public charter school application or to revoke or fail to renew a charter agreement, the School Board submits documentation to the Board of Education as to the rationale for the School Board's decision. The Board of Education has no authority to grant or deny a public charter school application or to revoke or fail to renew a charter agreement but may communicate any Board finding relating to the rationale for the School Board's denial of the public charter school application or revocation of or failure to renew the charter agreement based on the documentation submitted in any school division in which at least half of the schools receive funding pursuant to Title I, Part A.

Nothing in this policy prohibits an applicant whose application has been denied or a grantee whose charter has been revoked or not renewed from submitting a new application.

Charter Contract

Within 90 days of approval of a charter application, the School Board and the management committee of the approved public charter school shall execute a charter contract that clearly sets forth (i) the academic and operational performance expectations and measures by which the public charter school will be judged and (ii) the administrative relationship between the School Board and public charter school, including each party's rights and duties. The 90-day period may be extended by up to

30 days by mutual agreement of the parties. Such performance expectations and measures shall include applicable federal and state accountability requirements and may be refined or amended by mutual agreement after the public charter school has collected baseline achievement data for its enrolled students.

The academic and operational performance expectations and measures in the charter contract shall be based on a performance framework that clearly sets forth the academic and operational performance indicators, measures and metrics that will guide the School Board's evaluations of the public charter school. The performance framework shall include indicators, measures and metrics for:

- student academic proficiency;
- student academic growth;
- achievement gaps in both proficiency and growth between the major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status;
- attendance;
- recurrent annual enrollment;
- postsecondary education readiness of high school students;
- financial performance and sustainability; and
- the performance and stewardship of the management committee, including compliance with all applicable laws, regulations and terms of the charter contract.

The performance framework shall allow the inclusion of additional rigorous, valid and reliable indicators proposed by the charter school to augment external evaluations of its performance, provided that the School Board approves the quality and rigor of such indicators.

The performance framework shall require the disaggregation of all student performance data by major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status.

Annual performance targets shall be set by the public charter school and the School Board and shall be designed to help each school meet applicable federal, state and School Board expectations.

The charter contract shall be signed by the chairman of the School Board and the president or chairman of the public charter school's management committee. Within 10 days of executing a charter contract, the School Board shall submit to the Board written notification of the charter contract execution, including a copy of the executed charter contract and any attachments.

No public charter school shall commence operations without a charter contract executed in accordance with this policy and approved in an open meeting of the School Board.

Waivers of School Board Policy and State Regulation

A charter school may operate free from School Board policies and state regulations, except the Standards of Quality, the Standards of Accreditation and Standards of Learning, as agreed in the charter contract. The School Board shall request from the Board of Education, on behalf of its charter schools, waivers from state regulation contained in each approved charter application. If the charter school is designed to increase the opportunities of at-risk students, then the School Board shall request that the Board of Education approve an Individual School Accreditation Plan.

Management and Operation

A charter school shall be administered and operated by a management committee in the manner agreed to in the charter contract. The management committee shall be composed of parents of students enrolled in the school, teachers and administrators working in the school and representatives of any community sponsors, or any combination thereof. A charter school shall be responsible for its own operations. However, a charter school may negotiate and contract with the School Board, or any other third party, for the provision of necessary services; services provided by the School Board must be provided at cost.

The applicant and members of the management committee, administrators, and other personnel serving in a public charter school must disclose any ownership or financial interest they may have in renovating, lending, granting, or leasing public charter school facilities.

Personnel

Charter school personnel shall be selected as agreed in the charter contract. Such personnel may, but are not required, to be employees of the School Board. However, all charter school personnel shall be subject to the provisions of Va. Code §§ 22.1-296.1, 22.1-296.2 and 22.1-296.4.

Professional, licensed employees currently employed by the School Board may volunteer for assignment to a charter school and may be assigned by the School Board to a charter school for one contract year and reassigned annually upon the request of the employee and management committee. Professional, licensed employees assigned to a charter school shall receive the same employment benefits as such personnel assigned to noncharter schools. Professional, licensed personnel who request assignment to a noncharter school or who are not recommended for reassignment in

the charter school, other than for reasons cited in § 22.1-307 of the Code of Virginia, shall be transferred to a noncharter school according to School Board policy.[4]

The School Board may employ health, mental health, social services and other related personnel to serve in residential charter schools for at-risk students as determined in the charter agreement. However, the School Board is not required to fund the residential or other services provided by a residential charter school.

The School Board has the final authority to assign professional, licensed personnel to charter or other schools within the division.[5]

Funding

Charter schools shall be funded as provided by law and negotiated in the charter contract.

Revocation and Renewal of the Charter Contract[6]

The School Board may revoke a charter contract if

- the charter school violates the conditions, standards or procedures established in the application;
- the charter school violates a material term of the charter contract (for example, failing to provide required reports to the School Board); [7]
- the charter school fails to meet or make reasonable progress toward achievement of the content standards or student performance standards identified in the charter application;

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[4] A provision dealing with the transfer of charter school personnel should be added to School Board policies governing personnel.

[5] Unilaterally assigning personnel to a charter school may stifle the innovation and choice which were reasons for granting the charter. However, the ultimate authority to assign personnel rests in the School Board.

[6] Va. Code § 22.1-212.12(C) states that nothing in the section shall be construed to restrict the authority of the School Board to decline to renew a charter contract. This section suggests that the School Board is not limited to the statutory criteria in making a renewal decision. However, if other criteria are used in the renewal decision, then they should be stated in ~~policy or regulation.~~ policy.

[7] Although not explicitly stated in the law, a charter could be revoked for a material violation of its terms.

- the charter school fails to meet generally accepted standards of fiscal management; or
- the charter school violates any provision of law from which it was not specifically exempted.

A charter contract may be renewed for up to five years. The management committee must apply to renew the charter by [INSERT AMOUNT OF TIME] before the charter expires.[8]

The application for renewal shall contain

- a report on the progress of the charter school in achieving the goals, objectives, program and performance standards for students and other conditions and terms the School Board required in the charter
- a financial statement, on forms prescribed by the Board of Education, disclosing the costs of administration, instruction and other spending categories which is written in a way to allow the School Board and the public to compare such costs to the costs of other schools and comparable organizations
- other information the School Board may require

If a charter contract is revoked or not renewed, or a charter school is dissolved, the management committee shall be responsible for all financial obligations of the charter school.[9]

Reports

The School Board reports the following to the Board of Education:

- the grant or denial of charter applications, applications for renewal, and the revocation of any charter contract; for any such denial, revocation or failure to renew, the report to the Board of Education contains documentation as to the reason for the denial or revocation
- whether a public charter school is designed to increase the educational opportunities of at-risk students

The Board of Education will report the number of public charter schools established in Virginia, and the number of charters denied, in its annual report to the Governor and the General Assembly.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[8] There is no statutory deadline for submitting a renewal application. Each school board should select a sufficient amount of time before the expiration of the charter contract to allow the conclusion of financial and administrative operations, including the reassignment of personnel, to be accomplished.

[9] This provision should be included in the charter contract.

Adopted:

_____

_____

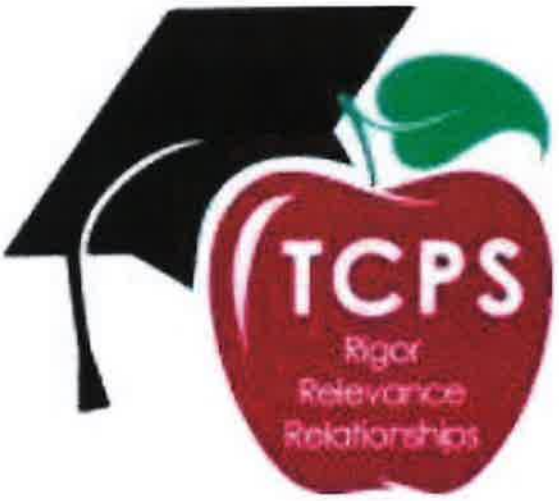
Legal Refs: 20 U.S.C. § ~~6311(b)(1)(B).~~ 6311.

Code of Virginia, 1950, as amended, §§ 22.1-3, 22.1-212.5 et seq.

Cross Refs:

KBA	Requests for Public Records
KBA-F1	Request for Public Records
KBA-F2	Record of Inspection and/or Delivery of Copies
KBA-R	Requests for Public Records
LC-E	[School Division] Charter School Application Addendum

Booster Club Guidelines



Tazewell County Public Schools

506 Jeffersonville St.
Tazewell, Virginia 24651
(276) 988-5511

Message from the Finance Director:

On behalf of the students, faculty, and administration of Tazewell County Public Schools, we want to express our appreciation and gratitude for volunteers who are dedicated to supporting extra-curricular and co-curricular activities. Booster clubs are an integral part in supporting and strengthening the programs or student groups. Our students are afforded many unique opportunities to showcase their talents and skills and these opportunities are augmented through support from booster clubs.

The following guidelines will assist you in complying with district policies and regulations, state and federal requirements governing Booster Clubs, and recommended best practices.

This manual replaces all prior publications regulating the administration Booster Clubs including all earlier editions of the manual itself.

Table of Contents

1. Introduction

Community support organizations for extracurricular activities—or Booster Clubs—are a valuable complement to the school's athletic, arts. music, and academic competition programs, as well as class organizations. Their activities often provide additional financial resources and enrichment for the programs they support. Booster Clubs work very closely with the district; however, the organizations are each considered separate legal entities from the district. Since the activities of the Booster Clubs impact the district and the public perception of the district, the district and the Principals have authority to approve or deny the existence of these organizations within the schools.
This manual is designed to assist Booster Club officers and members by providing organizational and financial guidance. The regulations in this manual apply to athletic, arts, and academic booster organizations. Only approved organizations, operating under state and federal laws, Tazewell County Public School (TCPS) board policies and procedures, and the TCPS Booster Club Guidelines, will be allowed to use the school name and/or facilities in support of its program.

2. BASIC PRINCIPLES OF BOOSTER CLUBS

The main purpose of any booster club is to support and strengthen the school system, the programs, and the students of Tazewell County Public Schools (TCPS) as a whole. While doing so, they should uphold the highest standards of conduct and demonstrate characteristics that would shed a positive light on the community, district and students of TCPS. TCPS greatly appreciates the time, effort, and financial support that the Booster Clubs provide in support of our students, staff, and schools.

Booster officers are solely responsible for ensuring that their organization is in compliance with all state and federal regulations. Therefore, the School and District, including any employee, is not responsible for a Booster Club not being in good standing with state and federal agencies. This manual will assist Booster Clubs in their efforts to comply with district, state, and federal requirements.

Each Booster Club shall strive to remain in good standing with all state and federal agencies. Therefore, each Booster Club is responsible for obtaining its own competent independent counsel on accounting and tax matters related to its specific circumstances. This counsel may include a Certified Public Accountant (CPA) or an attorney. The cost of these services is the responsibility of the Booster Club.

3. MANAGEMENT OF A BOOSTER CLUB

3.1 OVERVIEW

Tazewell County Public Schools (TCPS) encourages the participation and involvement of parents in the education of their children. One way parents can be involved is through participation in a Booster Club.

- A booster club is formed to enrich the school's participation in extracurricular activities and normally involves an individual student group (band, athletics, etc.).

- The School Principal must approve the formation of all Booster Clubs and parent organizations within the school.
- Booster Clubs operate independently of the school district as separate organizations even though they generally exist solely to support school activities.
- The following guidelines provide Booster Clubs, Principals and District Administration with financial procedures that are mandated by state and federal law, the Internal Revenue Service (IRS), School Board policy, administrative directives and best business practices.

3.2 BOOSTER CLUB RULES

Booster Clubs in Tazewell County must comply with all of the following rules in order to retain their status as an approved Booster Club within the district:

- Booster Clubs must obtain their own employer identification number (EIN), federal tax exemption status, and Virginia sales tax exemption certificate. Booster Clubs. **Booster Clubs and Parent Organizations are not permitted to use the Tazewell County Public Schools EIN, federal tax-exempt status, or Virginia sales tax exemption certificate.**
- Booster Clubs are responsible for maintaining their own tax-exempt status, accounting, financial records and income tax reporting to both the federal and state government.
- The responsibility for accounting, safeguarding and disbursement of funds rests with the officers of the Booster Clubs. The School Principal may act in an advisory capacity only.
- Booster Clubs shall strive to remain in good standing with all federal and state agencies. This includes paying all taxes and other debts incurred by the organization.
- Booster Clubs must not comingle their funds with district or school funds. The Booster Club must have its own bank account in the name of the organization separate from the district school.
- Booster Clubs cannot use the School's financial institution accounts as a pass-through for booster club funds.
- Booster Clubs must carry their own liability insurance in an amount equal to or exceeding the minimum coverage amounts determined by the district.
- All Booster Club members must be made aware that no individual shall personally benefit from the booster club's activities. This provision must be made part of each booster club's bylaws.
- Booster Clubs must submit monthly a copy of the Booster Club's reconciled bank statement and a copy of the minutes of each monthly meeting
- Booster Clubs must submit annually a list of officers including physical addresses, phone numbers and email addresses to the School Principal.
- Booster Clubs must submit annually to the School Principal the following. Reports and returns are due to the Principal with 30 days of reporting/filing.
  - Copy of the financial statement as of the end of the year ending June 30.
  - Documentation that an audit has been conducted.
  - A copy of the annual non-profit tax return.

- Each Booster Club shall operate under adopted bylaws and shall submit a current copy to the School Principal.
- All meetings of Booster Clubs must be public meetings and minutes of all Booster Club meetings shall be kept in writing in the permanent records of the organization.
- If a Booster Club dissolves or terminates, the Booster Club's constitution must provide for the distribution of any excess funds and assets to another non-profit organization, the booster club's school site, or to the district in compliance with IRS regulations.
- A Booster Club may not represent the School System nor bind TCPS or any of its employees to a third party with which the organization may conduct business.
- Booster Clubs may not create or maintain a petty cash or miscellaneous fund for a teacher, coach or sponsor to use at his/her discretion.
- Booster Clubs may not give gift certificates, cash or other forms of gifts to employees in exchange for work performed for our schools.
- Booster Clubs may not pay directly for the services of Coaches, Assistants or other individuals.
- Booster clubs are prohibited from paying for an athlete's sport participation fee or for fees to attend a camp or clinic.
- School Principals are directly responsible and shall authorize all fundraising activities, including those sponsored by Booster Clubs, carried on in their school.
- Booster Clubs must not imply any form of responsibility for or sponsorship of their fundraising events by the district or school.
- Booster Clubs can never borrow or loan money, or be indebted to any Bank, group or individual.
- Booster Clubs shall never hold any credit, debit or other such bank or store cards
- If a booster club refuses to provide information (e.g., financial records) upon the request of a Principal or District Administrator, TCPS shall revoke the booster club's approval and shall deny the booster club access to TCPS facilities and school programs, student activities, and student organizations.
- TCPS expects parents and booster club members to follow the same standards of conduct as TPCS employees when interacting with students (e.g., attending student activities as fans, chaperoning students, sponsoring students.)

3.3 FORMING A BOOSTER CLUB

3.3.1 Articles of Incorporation

A non-profit organization is created by filing articles of incorporation with the Office of the Clerk at the Virginia State Corporation Commission and obtaining a certificate of incorporation issued by the Commission. The articles of incorporation must include certain provisions required under Virginia law. In particular, the articles must set forth whether or not the corporation will have members and identify upon whose authority future directors will be elected or appointed. See the VA SCC template for articles of incorporation for a Virginia nonprofit corporation, form SCC819NP, and, more generally, form SCC819, which are available on the VA SCC website at http://www.scc.virginia.gov/clk/vanon_corp.aspx.

In addition, the IRS requires certain provisions in the articles of incorporation in order for a corporation to be recognized as a 501(c)(3) charitable organization. Tax-exempt status is granted by the Internal Revenue Service. In order to be recognized as a tax-exempt organization, the articles of incorporation must include various provisions that are identified in IRS publication 557, *Tax-Exempt Status for Your Organization,* http://www.irs.gov/pub/irs-pdf/p557.pdf. For more information regarding tax-exempt organizations, contact the IRS at 877-829-5500.

3.3.2 Bylaws

The bylaws are the governing document for the Booster Clubs. They outline the philosophy, structure, and general procedures of the organization. The bylaws are formulated as a series of "articles," each dealing with one aspect of the outline.
The bylaws for each Booster Club shall specify the following:

- Name of Organization
- Purpose - Define the charitable purpose of the corporation. The nonprofit needs to make sure the purposes clause is not so narrow that it unduly limits the nonprofit's activities, and not so broad that it prevents the nonprofit from obtaining 501(c)(3) exemption from the IRS.
- Meetings - The frequency and place of meetings, the type of notice required, and whether directors may vote by written proxy.
- Leadership - The titles and specific responsibilities of the officers, qualifications for directors, the number of directors, the length of terms for the directors and officers, and the method for electing and removing directors and officers. The corporation must have a president, treasurer, and secretary.
- Provisions for Membership - Qualifications for membership, method of selection, dues and fees, voting rights, and the frequency and place of membership meetings.
- Quorum -The number of members or directors required for a quorum to conduct business, and the proportion of votes required to take action on a matter.
- Financial Policies/Controls - The signatures required for execution of legal documents, signatures required for checks, accounting method (i.e., cash or accrual), number of authorized signers on the bank account(s), and other controls over financial transactions and transfers of corporate assets.
- Fiscal Year - The accounting period of the corporations; which need not be the calendar year.
- IRS Language - Special clauses that relate to (i) the dissolution of the nonprofit, (ii) "inurement," (forbids the use of the income or assets of a tax-exempt organization to directly or indirectly benefit an individual or other person that has a close relationship with the organization) and (iii) a general statement that the corporation may not take action that would be inconsistent with the requirements for tax exemption under Section 501(c)(3). It must be stated that, upon dissolution, any remaining assets will be distributed to other organizations exempt under Section 501(c)(3).
- Bylaw Amendments - The procedures for amending the bylaws. Amendments may be adopted by the Board, but in most cases, they require a two-thirds vote

of the members at a general meeting. Prior notice of the proposed amendment is always required, either at the previous meeting or at least a certain number of days before the vote. A committee may be appointed to write a revised set of bylaws. This usually requires a vote at a general meeting, but may also be allowed by a two-thirds vote of the Board. Requirements for adopting the revised set of bylaws should be the same as for an amendment.

3.3.3 Obtaining an Employer Identification Number

Every organization must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the IRS. Since Booster Clubs are separate legal entities from Tazewell County Public Schools, **Booster Clubs cannot use the TCPS EIN.**

An organization is not automatically considered tax-exempt by acquiring an EIN. All organizations must first apply for an EIN to be recognized as a unique entity and then apply for tax-exempt status. Likewise, the mere fact that an entity is organized as a nonprofit organization does not indicate that it is exempt from federal tax.

An employer identification number is requested on Form SS-4, Application for Employer Identification Number. The form is available at http://www.irs.gov/pub/irs-pdf/fss4.pdf. No fee is required for obtaining an EIN.

An EIN is required to open a bank account and obtain a State Sales Tax Permit. Booster Clubs should not use an individual's social security number or the TCPS EIN to conduct the business of the organization.

3.3.4 Application for Sales Tax Exemption Status

Booster Clubs are considered by the Internal Revenue Service to be separate financial entities from the school division; therefore, **Booster Clubs are prohibited from using Tazewell County Public Schools tax exempt status in making purchases. Booster Clubs must apply for their own sales tax exemption certificate.**

Virginia law allows organizations to purchase things or services that support the mission of the organization without paying sales tax. To purchase items or services without paying sales tax, the Booster Club must provide the vendor with a valid signed Virginia Sales and Use Tax Certificate of Exemption

To sell any taxable items, a Booster Club must apply for a Retail Sales and Use Tax Exemption from the Virginia Department of Taxation. The sale of goods includes fundraisers, such as candy sales, t-shirt sales, and sales of other taxable items.

More information regarding the application process for a tax exemption can be found at https://www.tax.virginia.gov/sales-tax-exemptions.

3.4 BOOSTER CLUB ORGANIZATION AND OFFICER ROLES

3.4.1 Officer Best Practices:

- All officers should be elected on an annual basis.
- All officers must provide complete contact information to the School Principal.
- The School Principal must be notified in writing of any change in officers within 10 days of the change.
- All members of a booster club's executive board are legally obligated to be prudent and reasonable in conducting themselves in order to preserve booster club funds and legally protect the organization.
- All booster club executive board members must actively participate in the management of the booster club including attending meetings, evaluating financial reports, and reading minutes.
- No member, management, executive, governing board member, committee member, etc. should be compensated to participate in the booster club.
- School and District employees including but not limited to coaches may not serve in a board or officer role that controls or authorizes financial transactions for any booster club. This includes holding board or officer positions such as treasurer, bookkeeper, or check signer. In addition, district employees may not conduct any booster club business during paid employee working hours.
- The Booster Club must have a president and treasurer at a minimum. One person cannot serve in both capacities nor can spouses or family members hold position of president and treasurer at the same time.

3.4.1.1 President. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Resolve problems in the membership;
- Meet monthly or more often with the treasurer of the organization to review the organization's financial position;
- Designate an officer who does not have check signing authority to receive bank statements through the mail at their mailing address and review for appropriateness;
- Regularly meet with the School Principal regarding planned Booster Club activities;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

3.4.1.2 Vice-President. The vice-president acts as the president's representative in their absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

3.4.1.3 Secretary. The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster club if such a governing board is defined by the bylaws;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the association as well as meetings of any executive board in a prescribed format;
- Maintain records of attendance at each meeting;
- Conduct and report on all correspondence on behalf of the organization;
- Perform other specific duties as outlined in the bylaws of the organization.

3.4.1.4 Treasurer. The treasurer is the authorized custodian of the funds of the organization. The treasurer receives and distributes all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the organization. The major duties include, but are not limited to, the following:

- Issue a receipt for all monies received and deposit said amount into the booster club bank account;
- Present a current financial report to the executive committee and general membership within thirty days of the previous month end;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Establish a permanent file for financial related records;
- Reconcile all bank statements within 30 days of receipt and resolve any discrepancies with the bank immediately;
- File annual IRS form 990/990EZ/990N in a timely manner;
- Submit records to audit committee appointed by the Booster Club upon request or at the end of the year;
- Submit annual financial recap, Form 990/990EZ/990N, and a copy of the annual financial audit to the School Principal at year end;
- Assist the booster club's executive board in maintaining non-profit status;

- Perform other specific duties as outlined in the bylaws of the booster club.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the treasurer have an accounting background.

3.4.1.5 Nominating Committee. The nominating committee is formed from the organization's membership in the spring of each year. The purpose of the committee is to recommend various members of the organization for office in the coming year. The nominating committee should be charged with soliciting recommendations for officer positions within the organization. The committee should then contact the potential candidate directly to ascertain their willingness and desire to serve. The nominating committee should report back to the membership on their results in the spring so that elections may be held.

3.4.1.6 Audit Committee. At the end of the fiscal year, an audit of the Booster Club financial records should be conducted. The audit should be performed by someone who is independent from the day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the treasurer's financial reports;
- Ensure that the organization's cash balances are accurate;
- Determine that established procedures for handling funds have been followed;
- Ensure expenditures occurred in a manner consistent with organization's bylaws;
- Verify that annual federal and state forms have been filed.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to the presentation. All officers of the organization shall make records available as requested by the audit committee.

3.4.2 Election of Officers

The election of officers of the organization will occur annually within the timelines and manner prescribed by the organization bylaws. Typically, the election of officers should occur by May of each year so that the newly elected officers may be in place for the start of the next school year. The transfer of records should take place no later than July 1st of each year.

Officers may be elected in a variety of methods (simple majority, secret ballot) in accordance with the organization's bylaws. The election of officers should be from a slate of officers presented by the nominating committee in the spring of each school year. Recommendations may also be taken from the floor at the time of the vote in accordance with Roberts Rules of Order Newly Revised. At no time should officers be appointed without the input and approval of the membership.

3.4.3 Standards for Meeting

Notice of all meetings of the Booster Club should be published seventy-two hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting. It is recommended such meetings not occur without the presence of the School Principal or designee in attendance.

3.4.4 Rules for Dissolution

To dissolve a Booster Club, a resolution shall be adopted by the organization (or the executive board if the organization is inactive) stating that the question of such dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose – i.e. band booster funds would remain with the music program. Any other distribution of funds could void the organization's tax-exempt status and force it into a fully taxable situation.

3.4.5 Membership

"Members" should be defined in the Booster Club's bylaws. Active members should include those individuals that are parents, guardians, step-parents, or grandparents of a student at the school and that are current in their dues. Active members may also include individuals from a business partner or community organization that is involved in the Booster Club organization. Only active members should have the ability to vote or hold an office. Other individuals may volunteer for the Booster Club, but cannot vote or hold an office.

Booster Clubs may charge dues to their members (the parents and teachers); however, parents and teachers do not have to be members of the Booster Club for their children or students to receive benefits from Booster Club activities. Membership dues are associated with the parents being part of the Booster Club and are in no way associated with student expenses. The amount is decided and voted upon by the Booster Club Board.

4. IRS REQUIREMENTS FOR BOOSTER CLUBS

4.1 FISCAL YEAR-END

When completing the Application for Recognition of 501(c)(3) status (IRS Form 1023), Booster Clubs will establish their fiscal year-end (also known as the accounting period year-end or official year-end). Once this date is established, the IRS does not easily allow an organization to change it. Changes are usually only allowed for extreme circumstances.

The date established will determine when the Booster Club has to file their informational return (Form 990) to the IRS. The return is due 4 ½ months after the end of a fiscal year (the 15th day of the 5th month after the organization's accounting period ends).

When considering a fiscal year-end date, you may wish to align your year-end with the school's year-end date of June 30. This way, the financial activity of the club can relate easily to a given school year. Second, the current officers can prepare the annual Financial Report and have it audited before the new school year begins. Third, Booster Club Form 990 would not be due to the IRS until November 15; therefore, the new officers would have time to prepare it after beginning the new school year.

4.2 PUBLIC 501(C)(3) TAX EXEMPT STATUS

Booster Clubs do not have tax-exempt status unless they have filed individually with the IRS. IRC 501(c)(3) provides exemption from federal income tax for organizations organized and operated exclusively for educational, charitable or other exempt purposes.

However, the following are restrictions placed on tax-exempt organizations that PTOs/Booster Clubs must follow to receive tax-exempt status and to retain that status:

- The Booster Club must benefit a campus/organization as a whole instead of benefiting individual members of a campus/organization.
- The Booster Club cannot use individual accounts. "Individual accounts" used by an organization to record a credit to an individual (participant) based on revenues raised and then used to offset that individual's expenses with the amount credited to that individual from the revenues raised will violate the tax-exempt status of the Booster Club.
- The Booster Club cannot require a person to participate in fundraising activities.
- The Booster Club cannot require that a certain amount be raised or sold per person.

4.3 ANNUAL IRS FILING REQUIREMENTS

Annually, the Booster Club must file an exempt organization information return Form 990-N, 990- EZ, or 990, *Return of Organization Exempt from Income Tax*. The return is due by the 15th day of the 5th month after the close of the Booster Club tax year.

For more information regarding documents or regulations your Booster Club might need, please go the IRS Stay Exempt https://www.stayexempt.irs.gov.

5. GENERAL POLICIES AND GUIDELINES

5.1 INSURANCE COVERAGE

Nonprofit organizations are generally not required to have insurance when filing for a certificate of incorporation or federal tax-exempt status. However, Insurance coverage can protect the Booster Club from the potental risks associated with fundraising, travel, use of facilities, working with volunteers, and collecting large amounts of cash. Most facility owners require organizations to carry general liability insurance when using their facilities.

Tazewell County Public Schools does not provide insurance for Booster Clubs. The Booster Club must obtain its own insurance.

Booster Clubs can request the use of TCPS facilities by submitting a Use of Schools Facilities form to the School Principal. For each event held on TCPS properties, the Booster Club must provide proof of general liability insurance in the form of a certificate of insurance. The certificate of insurance should show general liability coverage in an amount of not less than $1,000,00 and include an endorsement that names the "Tazewell County School Board" as an additional insured. The Certificate of insurance should include the name of the insurance company, name and address of the insured, type of policy, policy period, a description of the activity and the date(s) of the activity.

It is additionally recommended that booster clubs maintain Crime Coverage or a Fidelity
Insurance Bond in an amount enough to cover the annual total booster cash receipts.

5.2 MAILING ADDRESS

It is important to maintain a consistent mailing address for the Booster Club. Booster Clubs receive bank statements and several important documents from Federal and State agencies throughout the year. If the address of the Booster Club changes frequently, some of these documents could be lost or misplaced.

To avoid frequent mailing address changes, each Booster Club should obtain its own post office box to be used for official Booster Club mail. Post Office box keys can easily be given to the new officers at the beginning of each year. If the mailing address for the Booster Club changes, the Booster Club must immediately notify the

Principal, the Virginia Department of Taxation, and the IRS. Form 8822-B is the form needed for reporting a change of address to the IRS.

5.3 CONFLICT OF INTEREST

Officers and members must avoid any conflict between their personal interests and the interests of the Booster Club. Officers and members must avoid actual conflicts of interest and the appearance of conflicts of interest. Officers and members must perform the day-to-day duties with integrity and in an ethical manner.

5.4 COPYRIGHTED MATERIALS

Booster Clubs should ensure that materials downloaded from the internet or found from an outside source and used in Booster Club communications, including sharing content on social media, are not protected by a copyright. If the organization uses copyrighted material without the authorization of the owner, the Booster Club may be guilty of copyright infringement and face legal action by the owner.

5.5 USE OF SCHOOL FACILITIES

Booster Clubs can request the use of school facilities. Any requests for the use of school facilities must be filed with the School Principal by submitting a Use of Schools Facilities form per School Board Policy.

- The Principal must approve all booster club activities, including when booster clubs request to use TCPS school facilities.
- School activities always have priority over booster club activities for use of School facilities.
- Fundraising at any school site is directly under the control of the School Principal and must be approved by the Principal prior to the beginning of the fundraising activity.
- Booster club on-campus activities must not conflict with school schedules or activities, or district activities which always take precedence over booster club activities.
- A Certificate of Insurance must be submitted to the Principal in addition to the Use of Schools Facilities form.

5.6 COLLECTIONS FOR SPECIFIC TEACHER, STUDENT, OR FAMILY

Although staff, students, and parents want to assist individuals and families in times of need, service projects or fundraisers may not be held by booster clubs for death or injuries in tragic accidents, major illnesses, fires, or any other reason. Collecting or raising funds for these situations must be done by the family setting up a special account at a financial institution.

5.7 FINANCIAL AID FOR STUDENT IN NEED

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the necessary funds to allow the

individual to participate. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria must be used consistently for all people and it should not change each year based on a particular student or family.

5.8 CROWDFUNDING

Tazewell County Public Schools does not allow the use of crowdfunding websites to raise money, due to the lack of control over the funds.

6. FUNDRAISER GUIDELINES

The Booster Club's officers shall ensure all fundraising efforts are within federal, state and District guidelines. Booster Club fundraising campaigns shall be limited to activities that support the educational and extracurricular goals of the individual school and the district. Booster Club fundraising campaigns must have prior authorization of the principal, school district administrator and comply with school board policies.

No fundraising activity by a Booster Club may include any of the following prohibited elements:

- The use of competitive-based cash or prize incentives for elementary students;
- Door-to-door sales or neighborhood canvassing by students;
- The use of instructional time to promote a fundraising activity.
- Raffles or the sale of raffle tickets by students on school property.

6.1 FUNDRAISER PLANNING

Each fundraiser shall have a written plan, budget and be executed in accordance with the approved plan. The following are recommendations on how the Booster Club should plan their fundraising campaigns.

- Determine the project and purpose of each fundraising campaign. Set goals and objectives.
- Plan the number of fundraising campaigns that will executed throughout the year.
- Schedule the best times of year to run the fundraising campaigns.
- Establish the duration of each fundraising campaign.
- Create a budget for each campaign that contains the anticipated sales volume and income, and expenses such as the cost of product, and other expenses.
- Evaluate the effort versus reward of each fundraising campaign and decide whether to continue with the fundraising campaign.

A list of fundraising campaigns must be submitted to the Principal in August along with a written plan, and a *Fundraising Activity Application*. The *Fundraising Activity Application* is included in this manual and can be found on the tcpsva.org website. The *Fundraising Activity Application* shall be complete with all of the requested information written on or attached to the form. Incomplete applications will be returned to the Booster Club and will not be reviewed or authorized by the Principal.

If there is a change to any of the fundraising campaigns, the Booster Club should immediately submit an amended *Fundraising Activity Application* with the word "Amended" written boldly at the top of the form.

6.2 EVALUATION AND AUTHORIZATION OF FUNDRAISERS

At the beginning of the school year, the Principal and School District Administrator shall review all of the fundraiser applications from all Booster Clubs. Approval of the fundraising campaign will be evaluated based on

- The need for the funds
- The purpose of the fundraiser
- The duration of the fundraiser
- The appropriateness of the service or product
- The vendor's qualifications and reputation
- The type and quality of merchandise or services
- The overall value of the fundraiser.

Fundraising campaigns cannot be announced or begun until the application is approved by the Principal. All advertisements and other print materials for events and fundraisers must be approved by the Principal before distribution. The Principal and School District reserve the right to pull advertisements, fundraising campaigns and events that have not been approved, do not comply with School Board policies or are in conflict with the School District's values.

6.3 ADMINISTRATION OF FUNDRAISERS

Club officers must account for all funds generated and expensed through fundraisers. Accurate and complete records of each fundraising campaign shall be kept in accordance with generally accepted accounting practices. Records of a fundraising campaign should include the following:

- The level of funds necessary to support the organization's program.
- The officers, members and other parties responsible for general oversight, product procurement and delivery, and other significant functions.
- A budget that contains the anticipated sales volume and income, and expenses such as the cost of product, and other expenses.
- An inventory of all items purchased for sale shall be maintained.
- The method, time and place for the sale or taking of order(s) of the product or service.
- Proof of sale and delivery of merchandise or services to the consumer.
- A record of collections stating how much money was collected, when the money was collected and from whom the money was collected.

All sales require a receipt to be issued to the purchaser. The receipts are to be prenumbered and shall contain the date, customer's name, amount collected, and signature of the student or authorized collection member who issued the receipt. If applicable, sales tax is to be included in the price of the items sold.

A record of collections shall be kept by each person who collects money and issues receipts. The record of collections shall be reconciled to the total of receipts and deposits. When sales are made by students for a fundraising campaign or event, the student must issue a receipt to the purchaser and maintain a copy of the receipt for his/her records.
When a student turns his/her money in to a Booster Club officer or authorized collection member, the officer or member must count the money in front of the student and give each student a receipt with the date, the student's name, and the amount of money received. The officer or member shall retain a duplicate of the receipt. If the receipt from the Booster Club includes money collected from several students, the information on the receipt must indicate the names of all students, the amounts of money received from each student and the date. The duplicate receipts from the student and/or several students shall be stapled to the collection record and given to the Booster Club Treasurer along with the money.

An inventory of items shall be maintained. Inventory records shall include beginning inventory amount, price per item, number of items sold, number of items given away and number of items remaining in inventory at the end of the sale. Inventory should be stored in a secure place.

A *Fundraiser Accountability Report* should be filled out detailing the quantity of items or services sold, the amount sales, any credits or returns, money collected, costs associated with fundraising campaign, and net profit. The report shall be completed within one week of the projected end date of the fundraiser and submitted to the Booster Club Treasurer for verification. A copy of the *Fundraiser Accountability Report* is included in this manual.

6.4 FUNDRAISER RESTRICTIONS

Booster Clubs that have tax exempt status with the Internal Revenue Service must comply with the following restrictions in order to retain tax exempt status:

- The Booster Club must benefit the group as a whole instead of benefiting individual members.
- All members of the Booster Club are to be treated equally and receive the same opportunity to benefit from a fundraiser. Therefore, one student cannot receive a greater benefit than another unless the criteria for financial need is met. See section 5.7 Financial Aid for Student in Need.
- Individual accounts are specifically prohibited.
- The Booster Club cannot require its members or the students to participate in a fundraiser. Furthermore, students who do not participate in fundraising activities must receive the same opportunity to benefit as those students who participated.
- The Booster Club cannot require that a certain amount be raised or sold per person.

6.5 FUNDRAISING LIABILITY

The Booster Club is a separate entity from the school district and is not covered under any insurance policies owned by the School District. It is recommended that the Booster Club obtain its own general liability insurance policy. Vendor contracts can include an Indemnification Clause, Hold Harmless Clause, or a Waiver of Liability Clause that can put the Booster Club at risk for any and all losses incurred or resulting from the event. These losses could result from property damage, bodily injury, personal injury, etc. Booster Club

officers should carefully read the entire contract and/or service agreement from vendors before signing. The Booster Club shall not imply any form of responsibility for or sponsorship of its fundraisers by the School or District.

6.7 CANDY/FOOD SALES

There are federal regulations on the sale of food items (for consumption and/or as fundraisers) during the school day which will impact the school ability to sell food items as a fundraiser.

6.8 OTHER FUNDRAISER CONSIDERATIONS

The following concerns all fundraising activities, but are directly applicable to those programs involved with the students' resale of products purchased at "wholesale" from a commercial vendor:

- Student order forms will be reconciled and records maintained with respect to product distribution and the remittance of funds.
- A Booster Club officer or authorized collection member must secure and control all funds collected by each student.
- Regardless of an individual's total sales, limits will be established with respect to the quantity of product or amount of money in the possession (or responsibility of) an individual at any given time.
- A Booster Club officer or authorized collection member must monitor and ensure compliance with deadlines for product selling and distribution and collection of money.
- Neither faculty nor staff will receive any monetary or other benefit from product vendors.

7 FINANCIAL POLICIES AND GUIDELINES

7.1 INTERNAL CONTROLS

Internal controls promote solid financial management and can assist in the detection of errors, irregularities, and mismanagement of funds. Adherence to internal control procedures benefit the Booster Club in the following ways:

- Internal controls protect members of the organization from accusations of financial impropriety, fraud and/or embezzlement.
- Internal controls help maintain an accurate inventory of all goods purchased or donated.
- Internal controls ensure operations are effective and efficient.
- Internal controls help promote successful fundraising ventures.
- Internal controls help protect against improper fund disbursements.
- Internal controls help to ensure that unauthorized financial obligations cannot be incurred.

- Internal controls help to ensure compliance with applicable laws and regulations.

The basic standards of internal control are defined as follows:

- **Documentation** – Internal controls will be clearly described in writing, in an orderly manner, and documentation will be readily available in a central or limited number of locations.
- **Recording of Transactions** – Transactions will be recorded as executed and will be properly classified.
- **Execution of Transactions** – Independent evidence will be maintained ensuring authorizations are provided by persons acting within the scope of their authority and transactions conform to the terms of authorizations.
- **Separation of Duties** –Operational and Financial duties of the Booster Club will be carried out by separate members of the organization so that no one individual should be able to execute all parts of a transaction or process.
- **Supervision** – Qualified and continuous supervision will be provided to ensure approved procedures are followed. Lines of responsibility and accountability will be clearly defined.
- **Access to Resources** – Access to resources will be limited to authorized personnel. Access includes both direct physical access and indirect access through the preparation or processing of documents that authorize the use and disposition of resources. Periodic comparison will be made of the resources used with the recorded accountability of the use to detect any discrepancy.
- **Competent Personnel** – Reasonable care will be taken to ensure key personnel have high standards of integrity and are competent. This assurance can be achieved by education, training, and relevant experience.
- **Reasonable Assurance** – Internal controls will provide reasonable, but not absolute, assurance objectives will be accomplished. This standard recognizes the cost of internal controls will not exceed the benefits to be derived from the controls. The benefits consist of significant reductions in the risks of failing to achieve the stated objectives.
- **Records** – Procedures will be implemented to ensure records, regardless of medium, be secure from unauthorized use, alteration or destruction, and be retained in accordance with regulations promulgated by the IRS.

7.2 SAFEGUARDING CASH AND CASH EQUIVALENTS

Booster Clubs are independent of the school district; however, Booster Clubs often use the name of the School in their organization name and in fundraising events. It is imperative that controls and accountability are in place to protect the funds and the reputation of the Booster Club and Tazewell County Public Schools. For this reason, Booster Clubs funds are collected and maintained by the organization, and no Booster Club funds shall be kept in School or District banking accounts. In addition, Booster Clubs are prohibited from storing money at the School. The School/District is not responsible for any damage or loss of Booster Club monies at the school

Funds refer to cash and cash equivalents such as cash, coins, checks, money orders, cashier's checks. Proper safeguards related to the handling of funds will assist in the security of the funds and prevent activities that may lead to theft, fraud and misuse.

One such safeguard is to formally authorize a select few of trustworthy members to collect funds for events and fundraisers. Unauthorized members, spouses and relatives of authorized members, and persons not affiliated with the Booster Club, **must not** have access to funds or handle receipts of cash or checks.

Authorized collection members should be changed or rotated periodically for fundraisers, events and concessions. The Booster Club should not allow the same person to collect cash for the same event or purpose continuously.

Other safeguard recommendations are as follows:

- Cash and checks received, whether from an event, fundraiser or donation, are to be documented on receipt forms and a copy of the receipt should be given to the payee. A separate authorized member must count the money received, agree the total to the issued receipts, and record the deposit on the bank deposit slip.
- Pre-numbered tickets are to be used for events with ticket sales and agreed to the summary report of ticket sales.
- All monies (coin, currency, and checks) are to be deposited in full on a daily basis.
- Money received and not yet deposited should not be used for purchases, check cashing, loans, advances, reimbursements, or for any other purpose.
- Money should not be kept in an unlocked drawer, unlocked filing cabinet, vehicle, or other unsecured place.
- Any loss of money, including checks, must be reported immediately to the Booster Club officers and School Principal. A written statement providing the date and circumstances related to the loss, the amount lost and method of discovery of the loss is to be kept with the Booster Club's financial records and a copy must be given to the School Principal.
- regarding
- Records of the money received (i.e., receipts, copies of checks) should not be stored in the same place as the money. If records and money are stored together and a theft occurs, the record of the money may be taken along with the money. Determination of the amount lost and recovery of loss will be more difficult.
- All unused checks should be kept safe and secure at all times.
- The sequence of check numbers should be accounted for when reconciling the bank statement to the Booster Club's books.
- All expenditures are to be paid by check.
- Issuing checks payable to "Cash" or to the "Sponsor" are prohibited. The IRS may examine these transactions in more detail than other transactions.

- Checks must be signed by two (2) authorized signers on the Booster Club bank account.
- Bank Statements are to be reviewed and reconciled on a monthly basis.

On a monthly basis, the Booster Club President shall review the report of cash receipts and disbursements prepared by the Treasurer. While reviewing the report of cash receipts and disbursements, the President should evaluate the reasonableness of the reported cash position.

Documents needed for this review are:

- The Bank statement (previously reviewed unopened by the President or another independent organization member)
- The bank reconciliation and supporting reports
- Receipts and disbursements report
- Supporting documentation

A copy of report of receipts and disbursements, monthly bank statement, and bank reconciliation is to be given to the School each month. Failure to provide monthly and annual statements to the School Principal shall affect the Booster Club's affiliation with the School and District.

7.3 BANK ACCOUNTS

Booster Clubs must have their own bank account with their own employer identification number (EIN) issued by the IRS. The bank account cannot use the social security number of any individual(s) or TCPS EIN. **Co-mingling of Booster Clubs' funds with school activity funds is prohibited.**

The District recommends that at least two authorized signatures be required on each check written to promote good internal controls over check disbursements. School or District employees may not be the signer on the Booster Club bank accounts. If a Booster Club requires two signatures for check disbursements, the bank account(s) should have at least three authorized signers to allow for a back-up signer if one of the regular signers is not available.

Each month, the bank statement should be received, opened, and reviewed by an officer without signature authority (that is not a signer) on the organization's bank account. This person should review checks written to signers, check that all activity (deposits and expenditures) seems normal, and that the balance seems reasonable. Then the bank statements should be given to the Treasurer to prepare the formal bank reconciliation which should be done monthly.

Booster Clubs should not use debit cards to pay for expenditures or withdraw cash from the bank account. The transparency of the financial records is compromised when a check is not used to document a disbursement from the bank account.

7.4 ANNUAL BUDGETING

Before the beginning of each school fiscal year (fiscal years run from July 1st to June 30th), the Booster Club should develop a budget. A budget is a financial document that shows how your booster club will spend its money over a 12-month period and what the organization expects to accomplish in financial terms. Creating a budget is essential to good booster club management and gives legitimacy to your club and shows donors exactly what they're paying for. Your budget will serve as the basis for all of the activities and events that your club undertakes and will inform the decisions that the organization makes throughout the year. Throughout the course of the year, the budget will be referred to for guidance and will be matched against financial reports to determine operational success of the club.

Every budget should include annual financial goals and a plan for achieving those goals. When creating a budget for the school year, always keep your organizational goals in mind the Booster Club officers choose what trips, banquets, events or purchases they plan to pay for during the course of the next year.

If budgets from previous years are available, be sure to refer to them for guidance to estimate expenses and revenue. But if you're creating a booster club budget for the first time, you need to know as much about your organization as possible. Learn everything your booster club plans to do in a year and how that relates to your booster club finances. Some general questions to think about are:

- How much revenue can you expect?
- What events do you have scheduled for this year?
- What fundraisers will be held to raise the budgeted amount of revenue?
- What donations, supplies, or facilities will you need to achieve your goals?
- What will the planned fundraisers cost?
- What are the biggest expenses?

Estimate the numbers for your expenses and revenue as accurately as possible if you can't rely on previous budgets for reference. Enter the numbers for each line item, then total the cost. As a nonprofit organization, try your best to keep your budget balanced, so that revenue and expenses are equal.

The Booster Club elected officers must continuously monitor the budget throughout the fiscal year by constantly comparing the budget to their organization's/club's actual revenues and expenses. Ideally, the projected budget should be compared to the actual income and expenses at least twice monthly. Whenever any significant changes in the estimated revenues occur or any increases in expenses are expected, the Booster Club should revise their budget. A good rule of thumb to use for determining whether the change in income or expenses is significant is a variance of 10 percent or more.

7.5 CASH INFLOWS

7.5.1 Best Practices of Receiving Money

- All money received by the Booster Club for fees, dues, events, fundraising, etc., must be deposited on the day of receipt.
- At no time should booster club funds collected be maintained at a member's home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank or bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner
- Booster Club officers should formally authorize a select few of trustworthy members to collect funds for events and fundraisers.
- Unauthorized members, spouses and relatives of authorized members, and persons not affiliated with the Booster Club, **must not** handle receipts of cash or checks or have access to funds.
- Authorized collection members should be given a receipt book that is consecutively numbered. A carbonless receipt book is recommended. The authorized collection member needs to write firmly enough so that the carbon copy is legible. The authorized member should check the carbon copy after each receipt to be sure it is legible.
- The Treasure should document the authorized collection member's name and the range of numbers in the receipt book given to them. When the receipt book is full, the receipt book should be turned into the Treasurer.
- A receipt should be given to anyone who pays or donates by cash or check. All funds collected should have a receipt, and a receipt should be given to the payee.
- Officers or authorized collection members cannot receipt or deposit in their own payments.
- Each receipt should be completely filled out. The receipt should have the payee's name; form of payment (cash, check, money order, or cashier's check); the check or money order number; date of the receipt; and signature of authorized collection member.
- If a money order or cashier's check is received, the receipt should indicate the total check amount; brand name of the money order or the issuing bank's name of the cashier's check; and the complete check or money order number.
- If presented with cash, the authorized collection member of the Booster Club should count the cash in front of the person who gave him/her the cash before issuing a receipt.
- Any checks received should be receipted and restrictively endorsed immediately.
- Post-dated checks should not be accepted from any source.
- In the RARE instance that a receipt book is not available, the authorized collection member may create a legible receipt. The receipt should have the payee's name; form of payment (cash, check, money order, or cashier's check); the check or money order number; date of the receipt; and signatures of the payee and authorized collection member. A copy of the receipt should be given to the payee as well.
- Copies or a list of checks, money orders, and cashier's checks received should be made to assist in recovery of money if these items are lost, stolen, or returned due to insufficient funds.

7.5.2 Best Practices of Recording and Depositing Money

Bank deposits should be prepared as follows to ensure the integrity of financial reporting:
1. Separate all currency and coins by denomination and carefully count and record it in
the appropriate section of the bank deposit form.
2. A calculator tape may be run for any checks included in the deposit rather than indicating the checks individually on the deposit slip form. A copy of the tape should be retained with your copy of the deposit records.
3. Total the deposit slip.
4. Tally the pre-numbered cash receipts and make certain that the total matches the deposit total.
5. Attach the cash receipt verification with a copy of the deposit slip and file in date order.
6. For large deposits, have another individual independently count the currency only (not the coins or checks) and verify that the currency
has been correctly recorded on the deposit slip.
7. Both individuals should initial next to the currency amount on the deposit slip.
8. Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was incorrect.

A booster club shall NOT deposit funds:
From other groups or organizations into the booster club account
In a personal account
In school or school district accounts
By smart phone check depositing apps (violates policy requiring two or more individuals verifying the deposit)

• Keep an accurate record of all receipts and payment authorizations for the treasurer's financial
records. Maintain a paper trail with copies of checks and deposits/receipts attached).

7.5.3 Donations

Booster Clubs may receive monetary or non-monetary contributions from individuals or businesses. If the Booster club does not have a Determination Letter from the IRS granting 501(c)(3) tax exemption, donations made to the Booster Club are not tax-deductible and the donor cannot claim their donation on their tax return. In addition, you must inform the individual or business that the contributions and donations are not tax-deductible.

If the Booster Club has received a Determination Letter granting them 501(c)(3) tax exemption, the Booster Club must provide the donor with the organization's EIN and indicate that the Booster Club is a 501(c)(3) organization.

For tax deductible contributions received, the Booster Club may want to send a thank you note that includes the following:

- EIN number for the Booster Club.
- For cash contributions, the thank you note should indicate the name of your organization, the date of the contribution.
- For noncash contributions, the thank you note should indicate the name of your organization, the date and location of the contribution, and a detailed description of the property. The estimated value should NOT be included in the thank you note. It is the responsibility of the individual or business that provided the gift to determine the value that they would report on their tax return.
- If contributor/donor requests a copy of the Booster Club donation letter, provide a copy to them.
- For contributions of $250 or more, a note is required to be sent to the donor with the EIN, Name of Organization, date, type of donation and other information noted above.

7.6 CASH OUTFLOWS

Expenses of the Booster Club must be made from established budget line items in the Booster Club adopted budget, and should be approved by booster officer(s). The approval of the expense shall be noted in the board minutes. If a request exceeds the budget or is for an item not previously included in the budget process, a vote of the membership must be taken prior to the requisition and payment of the expense. Expenses shall be reasonable and follow the bylaws and mission of the organization.

Officers of the Booster Club should monitor expenses to be sure they are consistent with the annual budget. The Booster Club should determine a threshold amount in which approval of the expense must be approved by vote of the Booster Club members.
Expenses can be donations made to the School or District or direct expenditures of the Booster Club. The following guidelines should help the Booster club determine how expenses should be handled.

- Donations. Donations to the school shall be processed in accordance with board approved policies and procedures. Donations to a school or the district will be accepted approved by the Tazewell County School Board. In making the donation, the booster club should clearly indicate the purpose of the donation. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District. The following are considered donations to the School or District.

    1) Competitive team expenses (e.g., entrance fees, food costs, travel costs).

2) Student Travel. Booster club representatives should not sign contracts or pay expenses directly from booster club accounts for any arrangements for student travel associated with the booster club (e.g., hotel costs, transportation, bus or airfare fees).
3) Uniforms
4) Equipment. All equipment placed in the schools by the Booster Club shall become the property of the school division. The booster club cannot purchase equipment for the benefit of the school, and the school shall not enter into co-ownership of equipment or supplies with boosters
5) Consultant Fees

The principal should obtain the required information about the donation (e.g., description of donation, estimated fair value of donation, and any restriction on the use of the donation) from the booster club. A principal must submit for Board approval any cash donations or any donation of equipment.

- Direct Expenditures. Purchases of supplies or equipment as it relates to the day-to-day operation of the booster club, as well as purchases necessary to conduct a fundraiser are considered direct expenditures. Expenses of the booster club will be processed as disbursements directly from booster club funds. The following are considered expenses of the Booster Club.

1) Hosting nonprofit school events (e.g., an awards dinner) that the principal has approved.
2) Apparel (e.g., T-shirts, warm-up suits)
3) Trophies/awards
4) Nondiscriminatory scholarship funds, provided that a booster club may not base a scholarship on participation in a fundraising event. TCPS recommends that a booster club pay a scholarship award directly to an educational institution in support of the recipient's education.

The School nor the District is permitted to make purchases for or on behalf of a booster club. This includes purchases for fundraisers even if the booster club provides the funding for the purchase.

7.6.1 Disbursement of Funds/Check Requests

Booster Clubs may spend funds or write checks for the following:

- Expenses for the operations of the club including, but not limited to mailings, postage, website fees, storage facilities, advertising, bank fees.
- The cost of providing liability or bonding coverage if deemed appropriate by club membership for general activities or a specific sponsored event.
- Items purchased for resale as a fundraiser.
- Expenses to promote a fund-raising activity including, but not limited to signs, equipment rental, insurance.

- All items necessary for parties provided by parents or other students strictly for an athletic team or performing arts program as long as it is approved by the Principal.
- All items necessary for one post-season meal or banquet for each team per sport per campus or performing arts program.
- All items necessary for meals, snacks or snack foods during and after practices as long as it is not a reward for performance and is approved by the Principal.
- Meals and/or hospitality for referees, judges, clinicians or visiting sponsors.
- Hospitality expenses for tournaments, extra-curricular events or competitions.
- Booster Club funds cannot be used for gifts or luncheons for the School or District staff, or Booster Club officers under the IRS 501(c)(3) regulations.

All disbursements of the organization shall be paid by check from the organization's bank account.

- The Booster Club officers must review and approve all disbursement of funds before any check is written. (Most boards have a $ limit like anything over $250 or not a budget line item needs approval first.)
- School or district employees may not approve disbursements.
- The Booster Club officers must review and approve in advance that all major purchases are within the approved budget.
- All disbursements must have full documentation in the form of original invoices, receipts or statements, including proof of payment, to support the request for reimbursement or direct payment.
- At no time should a check be issued without the appropriate supporting documentation.
- The Treasurer must fill out a "Request for Payment" or "Check Request" form for every check written, have it signed by two officers, and then attach all the purchase receipts or documentation to that form.
- At least two officers shall sign each disbursement. A separate binder or folder must be kept by the Treasurer for all signed Request forms together with all supporting documentation and receipts.
- A Check Book Registry, either on computer or hand written, and separate from the check stubs, should be kept up to date to account for all checks written and deposits entered.
- The Treasurer must reconcile the checkbook each month with the monthly bank statements.
- Booster Clubs should not keep petty cash. All disbursements should be by check, no matter how small.
- Booster Clubs should avoid issuing advanced payments or the loaning out of any Booster funds.
- Accounting of all disbursements made must be reviewed and approved by the Board at the next Board Meeting. (For example, a list of checks cut during

the month by number, payee, amount and expense category should be presented at the monthly Board meeting and approved by the Board.)

7.6.2 Best Practices of Disbursing Money

- All checks shall be held in the custody of the Booster Club Treasurer or President.
- Require two signatures on each check.
- School or district employees may not be the signer on the Booster Club bank accounts.
- No cash will be given to any Booster Club officer, member or school employee to use at his or her discretion.
- Blank checks should never be issued and checks should never be pre-signed.
- All checks shall be numbered.
- All payments by check shall correlate to an invoice or receipt, on which the check number and date paid shall be written. If a receipt or invoice is not available, an officer shall write and sign a description of what was purchased.
- Pre-signing blank checks is prohibited.
- All expenses must be pre-authorized by (i) approval in the annual budget, or (ii) subsequent amendment to the budget, or (iii) vote of the Executive Board if authorized by the bylaws.
- Bank statements shall be reviewed by treasurer and one or more other officers without signature authority to ensure separation of financial controls.
- Booster Clubs should not have debit cards.
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7.7 PURCHASING GUIDELINES

Booster clubs by nature are designed to assist the school. Assistance may come in the form of donations such as cash, supplies, equipment and transportation. Donations to the school shall be processed in accordance with board approved policies and procedures. The principal consulted concerning purchases for the school. The club may not enter into any agreement that obligates the resources of the School or District. Likewise, the School or District have no authority to sign contracts or enter into any agreement on behalf of the club.

Donations to a school or the district will be accepted approved by the Tazewell County School Board. In making the donation, the booster club should clearly indicate the purpose of the donation. The purchase will then be carried out using School Board purchasing policies and statutory laws. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District.

7.7.1 PURCHASES & STORAGE OF MERCHANDISE

The booster club must order the merchandise in the booster club's name as it is responsible for the payment of the merchandise. Ordering merchandise in the name of the school implies liability for the expense will be assigned to the school should the booster club not pay for the merchandise.

Merchandise ordered by an outside school-allied organization must not be shipped to the school unless:

- The school principal has agreed in advance to permit that the merchandise be shipped to the school,
- The booster club has provided written notification to the school accepting responsibility for the payment of the merchandise or showing evidence that it has been pre-paid, and
- The booster club has arranged for representatives to be at the school to accept and secure delivery.

No merchandise can be stored on school premises without the authorization of the school principal.

The school nor district will assume responsibility for theft, loss or damage to merchandise stored on school premises.

7.7.2 TRANSPORTATION

A booster club may also donate funds to the school or district for transporting students to events. In no event will a booster club be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency. All transportation must be approved by the Principal.

7.7.3 EQUIPMENT.

All equipment placed in the schools by the Booster Club shall become the property of the school division. The booster club cannot purchase equipment for the benefit of the school, and the school shall not enter into co-ownership of equipment or supplies with boosters

Boosters can choose to make a donation toward an equipment or uniform purchase. The donation must be approved through the booster's budget process ahead of the transaction. There is no obligation for a booster to cover costs brought before them that have not been preapproved in their budget.

The booster club may donate the funds to the school accompanied with a letter detailing the purpose of the gift. The school is responsible for the purchasing of all furniture, equipment, and materials. All equipment and supplies purchased by the school must be shipped to a school address. A booster club address will not be used for purchases for schools made from donated funds.

The School Board purchasing policy ensures quality control and protection during warranty periods. The school may also obtain the best pricing from authorized vendors through the district's catalog purchasing system. The school principal must ensure that all gifts or donations support and follow the gender equity requirements provided through Title IX.

7.7.4 CONSTRUCTION PROJECTS

Any plan to expand, modernize, renovate or otherwise affect the maintenance and operation of school controlled or owned property and equipment must be presented to the School Board by way of the division superintendent for approval. If a Booster Club is interested in funding a project that requires construction on a school campus, the plan for any additions, improvements or modifications must submitted to the School Board and approved prior to any public announcement or before the money is donated to the school or school program. When the project is approved, the Maintenance Supervisor will contact the School Principal and begin the process of arranging for the project to begin. These additions, improvements or modifications must meet federal, state and district requirements.

7.8 CREDIT CARDS

The use of a Booster Club credit card to pay for expenses is discouraged due to the lack of control over authorization and documentation of the payments. Documentation of legitimate organization expenses is more transparent through issuance of a check from the Booster Club bank account with authorization clearly indicated by the two required check signatures.

Booster Clubs should never hold any credit, debit or other such bank or store cards

7.9 BANK RECONCILIATIONS

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance on the Booster Club books as of the last day of the month. As an added safeguard, the unopened bank statement should be sent to and reviewed by someone other than the person performing the reconciliation, who is normally the Treasurer of the organization.

Items needed to complete the bank reconciliation:

- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursements journal
- Cash receipts journal
- General ledger (Booster Club financial records)

To complete the bank side of the reconciliation form:

- List the ending balance shown on the bank statement.
- Check off outstanding checks from prior month's bank reconciliation using the bank statement.
- Determine the outstanding checks by comparing the check register to the bank statement, including any remaining checks from the previous month.
- Determine the deposits in transit by comparing the cash receipts journal to the bank statement.

- Identify any items that need to be corrected by the bank, such as check printing, returned check charges and encoding errors. These items should be grouped together under Other Adjustments.
- Total all items and enter the amount on the Adjusted Bank Balance line.

To complete the General Ledger side of the reconciliation form, perform the following:

- Indicate cash account ending balance from the general ledger (Booster Club financial records).
- Compare the bank statement to the check register and list any cleared checks that were not posted.
- List any outstanding returned checks.
- List the interest earned per the bank statement. This amount should be immediately posted to the Booster Club financial records.
- Identify any items that need to be corrected on the general ledger (such as immaterial encoding errors) under other adjustments.
- Compare the adjusted bank balance to the adjusted cash balance to make sure they agree. If they are not, the reconciliation is NOT complete.
- Examine the prior month's reconciliation to ascertain that all items have been posted and/or corrected.
- If at all possible, a computerized reconciliation program should be used in conjunction with the Booster Club's approved accounting software.

5.11 CARRYOVER BALANCES

No rule or regulation exists concerning the amount of funds that a Booster Club can have in their account. The Booster Club should have a minimum amount that would be carried over to the new officers so that they have some money to start the new year. Excess money should be "earmarked" for specific purposes, and designated as such in the Treasurer's records. No special forms need to be filed with the IRS or the district for this "earmarked" money.

The Booster Club should spend the funds raised during the year that it raised the funds. This allows students and parents to see the benefits from the funds raised. The Booster Club may save the money raised over a couple years for a large item or trip. Be sure to inform the membership of why an excess in funds exist. Explain how the funds will be used.

5.12 FINANCIAL REPORTING

5.12.1 Reports to School Principal

On an annual basis, the Booster Club must provide the following documents to the School Principal:

- Copy of form 990, 990EZ or 990N filed with the IRS
- Copy of the current organization by-laws
- Documentation that an audit of the books was performed
- Copy of the financial statement as of the year ended June 30

- Before August 1st of each year, each Booster Club must provide the principal with the names and contact information (address, phone number and e-mail address) of the officers for the next school year
- Monthly minutes of all meetings

5.12.2 Treasurer's Report

At each Booster Club meeting that includes its general membership, the Treasurer must present a written Treasurer's Report of the money received and expended since the last report. If monthly Booster Club meetings are not held, then a Treasurer's report should be prepared monthly and disseminated electronically as requested. With the Principal's approval, a copy of the Treasurer's Report should be kept at the school's front office for review.

5.12.3 Annual IRS Form 990

Annually, the Booster Club must file an exempt organization information return Form 990-N, 990- EZ, or 990, Return of Organization Exempt from Income Tax. The return is due by the 15th day of the 5th month after the close of the Booster Club tax year.

5.13 ANNUAL AUDIT OR REVIEW OF FINANCIAL RECORDS

The Booster Club is required to have an audit conducted of the organization's Financial Report and the related financial activity for the school year. The review may be internal or external. An internal review committee includes officers and organization members; however, the committee should have at least one non-officer member review the information. A CPA or other outside party may perform an external review at the Booster Club's expense. The organizational review committee, whether internal or external, should prepare a written Review Report that communicates the results of the review to the organization.

The Treasurer should not be on the Review Committee. Since the Treasurer prepared the financial records, he/she cannot also be one of the reviewers. However, the Treasurer may meet with the committee or external reviewer to explain their records or answer questions.

An internal Review Committee should document the results of the review in a report with their signature and date included. Although the examples included show spaces for four (4) members, the Booster Club may have more or fewer committee members. However, the same information must be documented for each committee member (as opposed to the group as a whole), regardless of the size often committee.

- The following suggested guidelines are designed to assist the Booster Club Review Committee in conducting a thorough review of the Booster Club's Financial Report and the financial activity for the applicable school year.
- Have the Treasurer prepare the written report of revenues and expenditures (Financial Report) for your Booster Club. The report should include information for the twelve months after the ending date of the previous year's Financial Report.
- The review must cover the period beginning with the reconciled cash balance from the previous written Financial Report and ending with the reconciled cash balance from the last day of the time period reported by the Booster Club.
- Review the reconciled bank statements and canceled checks to determine that:
  - Disbursements have been properly documented with an invoice or receipt,
  - Disbursements have been properly approved,
  - Checks have been properly signed,

- Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered, and
- Checks have been accounted for in the proper sequence (no missing checks).

- Check addition and subtraction on cash receipts and deposits.
- Compare cash receipts and deposits to the bank statement.
- Verify that receipts and disbursements were recorded to the correct account category.
- Review the Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
- Determine that only applicable Booster Club officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, a district employee cannot be the Treasurer or an authorized signer on the Booster Club bank account(s).
- Review the tax-exempt status of the Booster Club to determine that the organization has received and maintained its federal tax-exempt status as a public 501(c)(3) charitable organization or other tax-exempt status deemed by the IRS.
- Determine that the appropriate IRS 990 form was timely filed. □
- Determine that the Booster Club has not used individual accounts to credit funds raised to individual students or parents.
- Verify that 1099s were issued, if applicable. In general, you may have to issue a 1099-MISC (Miscellaneous Income) for each person to whom you have paid at least $600 in rents, services, prizes & awards, attorney fees, and other similar situations within a calendar year.

After the review is complete, prepare the applicable Review Report (only one report type may be used per review):

Option A	No Exceptions (i.e. no errors or irregularities)	Financial Report appears proper and correct
Option B	Immaterial Exceptions	Financial Report appears proper and correct, except for immaterial exceptions
Option C	Material Exceptions	Financial Report does not appear proper and correct because of material exception(s) or Financial Report status cannot be determined because of material exception(s)

- If exceptions are noted during the review, consult with the Booster Club Treasurer and President (if necessary) to resolve the exception(s). The Treasurer is responsible for making any corrections to the records, checkbook, and Financial Report.

- If material exceptions have been noted, prepare recommendations to prevent the future occurrence of these exceptions.

- The Booster Club Treasurer and President are responsible for acting upon the recommendations made by the Booster Club Review Committee.

- The Review Report includes each reviewer's name, title, and signature. The time period stated in the Review Report should agree with the time period covered in the Financial Report.

- Retain the original written Booster Club Financial Report and the original Booster Club Review Report on file with the Treasurer of the Booster Club.

7 RECORDS STORAGE, RETENTION, AND PUBLIC INSPECTION

7.1 RECORDS RETENTION

Booster Clubs should establish an official records file that is passed to the new officers each year. Some items need to be kept indefinitely while other items only need to be kept for a certain length of time.

Permanent Records should be retained for the life of the Booster Club and should include at least the following:

Internal Records:

- Articles of Incorporation
- Bylaws/Charter/Constitution
- Minutes from meetings
- State Records:
  - Sales Tax Permit Application (if applicable)
  - State Sales Tax Exemption Notification
  - Articles of Incorporation filed with the Commonwealth of Virginia
- Federal Records:
  - Copy of IRS Form SS-4, Application for Employer Identification Number
  - Copy of IRS Form 1023, Application for Recognition of Exemption, with all attachments
  - Copy of IRS Form 8718, User Fee for Exempt Organization Determination Letter Request, and copy of check sent to IRS with this form
  - IRS Tax Exempt Determination Letter

Non-Permanent Records should be retained for a specified length of time to ensure availability for public review or as proof of required federal and/or state regulations.

In considering the requirements of the IRS, the official records file should contain at least the following items for a minimum of five (5) years (current year and the four (4) previous years):

- Internal Records:
  - Financial Reports
  - Audit/Review Reports
  - All financial backup documentation including checkbook and bank records
  - Information related to contributions received by a Booster Club from individuals or businesses
  - Financial Aid Guidelines
- State Records:

- Sales tax reports filed
- Copy of correspondence with the Commonwealth of Virginia

- Federal Records:
  - Copy of IRS Forms 990, 990-EZ, or 990-N filed
  - Copy of correspondence with the IRS

For federal tax compliance purposes, Booster Clubs must keep each annual information return (i.e., Form 990, Form 990-EZ, or 990-N) for 3 years from the date the form is required to be filed or from the date the form is actually filed, whichever is later.
However, if fraud is suspected or if returns have not been filed as applicable, the IRS could request information prior to the 3-year period discussed above.

According to IRS disclosure requirements, if someone requests to view any of the Booster Club tax applications, forms filed, or tax returns, the Booster Club must provide complete copies of the material requested. A nominal fee for copying, not to exceed the current governmental rate allowed by the IRS, may be charged to the requestor.

7.2 PUBLIC INSPECTION OF RECORDS

A nonprofit organization must provide copies on request of its original application for tax exemption, including any documents filed by the organization in support of its application, plus any letter document issued by the IRS in connection with the application. In addition, the organization must provide copies of its annual IRS information returns for the past three years, including all schedules and attachments. When a request for information is made in person, the Booster Club is required to furnish the requested information immediately under IRS guidelines. If the request is in writing, the documents must be furnished within 30 days from the date of the request. When copies are requested, the Booster Club may charge reasonable copying fee plus actual postage, if any.

Organizations are exempt from the above requirements if they have made the documents widely available, such as posting them on a website. If the organization elects to post the information on a website, specific IRS criteria must be followed which produces an exact reproduction of the information.

8 SECTION -SCHOOL BOARD POLICIES AND SAMPLE FORMS

File: JL

TAZEWELL COUNTY PUBLIC SCHOOLS
SCHOOL BOARD POLICY REGARDING
FUNDRAISING AND SOLICITATION

All fundraising activities conducted for the benefit of the school division must provide an educational benefit to students and must not interfere with the instructional program. All fundraising activities conducted by school-sponsored organizations or clubs must be approved in advance by the principal. Fundraising refers to the raising of non-appropriated funds by students, parents or others for the educational benefit of students and their schools.

Students may participate in fundraising activities provided such activities are approved in writing and carefully monitored and regulated by the school principal or principal's designee. Elementary school students may not participate in door-to-door solicitation. Students are not excused from class to participate in fundraising activities. No grade is affected by a student's participation, or lack of participation, in a fundraising activity.

Each principal develops and maintains a list of all approved fundraising activities and reports all activities to the superintendent pursuant to procedures issued by the superintendent.

The superintendent periodically furnishes the School Board with an up-to-date listing of all fundraising activities being conducted in the school division.

Adopted: May 10, 2021

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78.

Cross Refs.:

IIBEA/GAB	Acceptable Computer System Use
IICA	Field Trips
JHCF	Student Wellness
KJ	Advertising in the Schools
KGA	Sales and Solicitations in Schools
KMA	Relations with Parent Organizations
KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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FUND RAISING AND SOLICITATION

Fund raising for the purposes of this policy refers to the raising of non-appropriated money for the educational benefit of students and their individual schools. Fund raising efforts shall be authorized under conditions that do not conflict with the instructional program.

Fund Raising by Students

A. Generally

Fund raising drives shall be limited to activities that support the educational goals of the individual school and the Tazewell County School System. Fund raising activities should be sensitive to community needs. All fund raising drives shall have specific goals and objectives that are shared with teachers, staff members and the community.

Fund raising activities by schools, school-sponsored organizations, or student groups that require and/or encourage students to sell or to solicit funds within the community must have the prior authorization of the principal under regulations approved by the division Superintendent.

No fund raising activity by a school, school-sponsored organization or student group may include any of the following prohibited elements:

1. The use of competitive-based cash or prize incentives for elementary students;
2. Door-to-door sales or neighborhood canvassing by students;
3. The use of instructional time to promote a fund raising activity. This restriction on the use of instructional time shall not apply to annual book fairs that are conducted under the supervision of a school's media specialist; or
4. Raffles or the sale of raffle tickets by students on school property.

B. Internal Fund Raising

Internal projects are those projects in which students are involved either within the school day or are scheduled before and/or after school. Projects in this category take place on the school premises or where a sanctioned school function is being conducted. The individual school principal may use his or her discretion in approving or disapproving internal fund raising projects.

C. Parent Organizations

The Tazewell County Public School system, parents, teachers, and the communities share a common purpose to provide ongoing support for public education. The Division welcomes and encourages efforts in support of individual schools, whether those efforts are demonstrated by the contribution of time and talents or by financial donations.

FUND RAISING AND SOLICITATION

Fund raising for the purpose of purchasing large capital items that are standard use for school buildings and grounds is the responsibility of the school division; however, it is not the intent of this policy to prohibit parent organizations from securing capital items for individual schools. Providing financial resources for the purpose of hiring staff and/or changing established curricula is beyond the scope of responsibility for parent-teacher organizations and members of the community at large.

The guidelines listed below address the selling of products or funds generated using school-supported organizations' names, individual school names, or activities involving students and faculty.

1. Each parent organization shall provide the principal with its constitution, a current set of by-laws, and list of officers.

2. When feasible, each parent organization shall submit to the principal a plan for the organization's activities for the year. The principal will provide the division superintendent with a copy of said plan. Fund raising activities must be submitted to the principal for approval prior to the initiation of the activity.

3. Proposed annual plans, projects, or activities should be evaluated and promoted in the light of their contribution to the total program of Tazewell County Public Schools. Approval for fund raising by parental support organizations will be based on need for the funds, the type and quality of merchandise or services offered, the frequency of fund raising activities, and other criteria deemed appropriate.

4. The school principal or designee shall serve as an ex-officio member of the governing boards of the parent organizations.

5. Organizations shall keep accurate and complete records of each fund raising activity in accordance with generally accepted accounting practices, recording net receipts of each activity, keeping a current balance of all monies, and submitting an annual report to the principal by October 1 of each school year.

FUND RAISING AND SOLICITATION

6. Any plan to expand, modernize, renovate, or otherwise affect the maintenance and operation of school controlled or owned property and equipment must be presented to the School Board by way of the division superintendent for approval. The plan must be submitted to the Board prior to any public announcement of the proposed project. Upon Board approval, the Director of Maintenance will be assigned to work with the organization and to supervise the project.

7. The principal or designee must be consulted concerning purchases for the school. All equipment placed in the schools by parent organizations shall become the property of the school division.

8. In the event the organization ceases to function, all assets not obligated will be dispensed according to the by-laws of the individual organization.

9. If a nonschool organization conducts fund raising activities involving student participation, all provisions of the policy, Fund Raising and Solicitation (JL and JL-R), are applicable.

10. These regulations apply to athletic, arts, and academic booster organizations, parent-teacher associations, parent support organizations, and other groups that become involved with fund raising activities for the Tazewell County Public Schools.

Adopted by the School Board: March 14, 2005

TAZEWELL COUNTY PUBLIC SCHOOLS
506 Jeffersonville Street, Tazewell, VA 24651

Revised Jan 2021

TODAY'S DATE: **FROM:** (name of person submitting form) **at** (name of school)

FUND RAISING ACTIVITY APPLICATION

To be completed by person requesting use of facilities AND responsible for payment [if required].

SCHOOL: **ORGANIZATION:**

1. Explain the purpose of your project:
2. How will the funds be raised?
3. How will proceeds be used?
4. How is this activity compatible with school division objectives?
5. Does the project support school division curricular objectives: Y or N athletic objectives: Y or N

VENDOR INFORMATION

1. Vendor name, address, phone number and contact person's name:
2. Has the vendor conducted a fund raiser with Tazewell County Public Schools in the past? If yes, list the date and school:
3. Type of Business?
3. If this is a **new** vendor please provide three references:
   a. b. c.
4. Is this an: individual/ sole proprietorship, partnership, corporation, or non-profit organization? (Circle One)
5. Is there a conflict of interest between school/club sponsor and vendor? Y or N (If yes, explain:)
6. List the profit / commission expected to be received. (example 30% of all proceeds)

FINANCIAL INFORMATION

1. Who receives the profits? _____ School _____ Booster/School Support Organization

School Receives the Profit		Booster/School Support Organization Receives the Profit	
Into what school account will money be deposited?	Last four digits of account number in which money will be deposited:	Into what bank will money be deposited?	Last four digits of account number in which money will be deposited:

INSTRUCTIONS FOR FUND RAISING BY STUDENTS

A. GENERALLY – Fund raising activities by school-related organizations that require and/or encourage students or others to engage in selling or merchandising items commercially available in the community are prohibited. Exceptions may be granted by the superintendent or designee. Soliciting funds in the name of the school is also prohibited. Any other types of fund raising activities must have the prior approval of the superintendent or designee. A request to engage in fund raising activity shall be submitted to the superintendent or designee by the building principal no fewer than 15 days prior to the scheduled activity. The superintendent or designee will consider approval of the request based on:

1) the need of the organization for funds
2) the use the organization plans to make of the funds
3) the name of the fund raising activity
4) the extent to which the activity is compatible with school division objectives

B. SOLICITING ADVERTISEMENTS - All school-related organizations must have approval from the superintendent and principal prior to soliciting advertisements from local merchants.

C. USE OF FUNDS - No school or school employee may accept funds from any organization that does not follow these guidelines.

Signature of Responsible Party — Date Submitted

REJECTED	APPROVED	PRINCIPAL	DATE
REJECTED	APPROVED	IMMEDIATE SUPERVISOR (CENTRAL OFFICE)	DATE
REJECTED	APPROVED	SUPERINTENDENT / DESIGNEE	DATE

TAZEWELL COUNTY PUBLIC SCHOOLS
506 Jeffersonville Street, Tazewell, VA 24651

Revised Aug 2019

TODAY'S DATE: _____ **FROM:** _____ **at** _____
(name of person submitting form) (name of school)

USE OF SCHOOL FACILITIES

(To be completed by person requesting use of facilities AND responsible for payment [if required].

FACILITY: _____
Name of Organization: _____ Phone: (w) _____ (h) _____
Address: _____ Billing Address: _____
Activity Planned: _____ Date(s) Facility is Needed: _____
Beginning Time: _____ Ending Time: _____

Special Instructions, Requests, Etc: (attach information)

IMPORTANT INFORMATION AND ACKNOWLEDGEMENTS:

I, the undersigned, acting as the representative of the (group or organization) agree that this group/organization will abide by all rules and regulations of the Tazewell County School Division and will assume full liability for any personal injury or damage to the facility resulting from the use of the school facility on the following approved date(s). **I understand that fees charged do not include security, protection against vandalism, or destruction of property**. The organization and/or as the responsible party using the school facility will be held accountable. **I have attached a copy of my current insurance coverage verifying a minimum of $1,000,000.00 in liability coverage to this request.**

I have secured any state or local license(s) required to conduct the activity for which the facility is requested. I further agree that I will be responsible for checking fire exits to ensure they are open and clear of obstruction, making sure that aisles and doorways are not blocked by tables, chairs or other items. The number of occupants will not exceed the posted occupant capacity. No flammable decorative materials will be used for the activity. **An audible public announcement, pointing out the fire exits, will be made ten minutes prior to beginning the activity.**

CHARGES – USE OF FACILITY - No charge, except for custodial services, will be made for the use of school facilities by student organizations, recognized teacher or school personnel groups, parent-teacher associations, school-sponsored organizations, or other youth groups approved by the superintendent. A fee of $15 per hour will be charged all other groups for use of a facility.

CHARGES-CUSTODIAL SERVICES - As a part of this agreement, one responsible full-time employee of the school division shall be designated to open and close the building and remain on duty while the building or premises is occupied. If the services of more than one employee are required, there will be an additional charge. Services will be computed at time and one-half of the regular rate of custodians.

PROCEDURE FOR PAYMENT - **Please do not pay the school or custodian.** You will be billed from Central Office.

_____ _____
Signature of Responsible Party Date Submitted

To be completed by Principal:

Principal verified on school calendar _____
Principal verified insurance coverage (attach coverage declarations page to this request) _____

_____ REJECTED _____ APPROVED _____ _____
PRINCIPAL DATE

For Central Office Use

_____ REJECTED _____ APPROVED _____ _____
IMMEDIATE SUPERVISOR (CENTRAL OFFICE) DATE

_____ REJECTED _____ APPROVED _____ _____
SUPERINTENDENT / DESIGNEE DATE

Use of School: _____ Custodial Services: _____ Fee Charged: Y or N If yes, amount _____

Payment Amount Received (if applicable) _____ Date Payment Received (if applicable) _____

Ta
Re

TAZEWELL COUNTY PUBLIC SCHOOLS
Booster Club Acknowledgement Form

Sport/Organization _____

Coach/Sponsor _____

Executive Board Members & Titles:

President:		Treasurer:	
Vice-President:		Other:	
Secretary:		Other:	

Name on Bank Account:			
Name of Bank:		Account No.:	

Federal ID Number (EIN):	
Virginia Sales Tax Exemption Number :	
Address of Organization:	

Please initial each statement below.

_____ As a Booster Club/Parent Organization, we have received a copy of the Booster Club Guidelines, and will comply with all directions and procedures.

_____ Each month, we will provide a copy of our bank statement and monthly financial statements to the school's principal or designee.

_____ We will maintain our own mailing address and refrain from using the school's name or address for purchases or deliveries.

_____ We will inform the principal/designee of all fundraising activities by completing a "Fund Raising Activity Application"

_____ We will conduct all business in such a way as to clearly distinguish booster club activities from student/school activities. All public announcements, programs, tickets, etc. will clearly indicate that the function is sponsored by the booster organization.

_____ We will conduct all sales and monetary transactions without involving any School Board employees.

_____ We will not implicate the school or any School Board employee in our transactions.

_____ Groups involved with selling concessions on school property must provide a letter specifically outlining how these revenues will be expended to directly benefit or support the students.

As an executive board member of the booster club that serves the sport or organization above, my signature verifies that I received the booster club guidelines. It also acknowledges responsibility for reviewing the appropriate District policies and procedures with the necessary school employees.

Name (please print) _____

Signature _____

Contact Number _____

Principal's Signature _____

This is a draft copy of the March 25, 2024 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At a Budget Work Session of the Tazewell County School Board held at the Student Center of the Tazewell County Career and Technical Center on March 25, 2024 at 5:00 p.m.

PRESENT: Chris Moir, School Board Chair
Donna Whittington, School Board Vice-Chair
Irene Mullins, Board Member
Erik Robinson, Board Member
David Woodard, Board Member
Dr. Chris Stacy, Division Superintendent
Deidra Hill, Deputy Superintendent
Vicki Bailey, Clerk

Chair Moir called the meeting to order at 5:00 p.m.

Approval of Agenda

Vice-Chair Whittington made a motion to approve the agenda as presented. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Moment of Silence and Pledge of Allegiance

Chair Moir called for a moment of silence. Mrs. Whittington led the Pledge of Allegiance.

New Business

A. Budget Work Session and Approval of the 2024-2025 Budget, *Dr. Chris Stacy, Division Superintendent and Jessica Cox, Director of Budget and Finance* (SEE ATTACHED)

Ms. Cox told Board members that the Virginia Department of Education issued a new calculation tool earlier in the day. The budget Board members were given right before the meeting was different than the one given to them several days prior. The new calculation tool showed a three million dollar increase in funds for Tazewell County Public Schools.

Ms. Cox advised the total budget was $106,367,437.00. She shared some items included in the budget were:

- five additional reading specialists
- one mechanic to float between garages
- one grounds/maintenance worker
- special education developmental assistants moving to teacher aides
- five school buses
- health insurance increase of 18.45% (worst case scenario)
- one step increase and three percent raise for all employees.

Dr. Stacy told Board members he felt this was a favorable budget. He advised he and Ms. Cox would continue watching the budget information from the Governor, and the insurance committee would work with Sam Irby and entertain the insurance proposals.

Vice-Chair Whittington made a motion to adjourn at 5:09 p.m. Mrs. Mullins seconded the motion, and the Board unanimously approved.

TAZEWELL COUNTY PUBLIC SCHOOLS
EXPENDITURE BUDGET
2024-2025

Revised 3.25.24

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
GENERAL FUND						
1 -100-206-100-61100-1120	SALARIES: TEACHERS REG-GMS	$572,526.00	$592,398.00	($19,872.00)	$300,330.93	$272,195.07
1 -100-206-100-61100-1151	SALARIES: TEACHER AIDES REG-GMS	20,584.00	24,403.00	(3,819.00)	11,907.14	8,676.86
1 -100-206-100-61100-1520	SUBSTITUTE TEACHERS REG-GMS	-	24,573.00	(24,573.00)	25,607.84	(25,607.84)
1 -100-206-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	10,687.85	(10,687.85)
1 -100-206-100-61100-2100	FICA BENEFIT-GMS	45,373.00	51,108.00	(5,735.00)	23,821.63	21,551.37
1 -100-206-100-61100-2210	VRS BENEFIT-GMS	41,759.00	44,536.00	(2,777.00)	30,598.26	11,160.74
1 -100-206-100-61100-2220	VRS HYBRID PLAN-GMS	54,877.00	51,498.00	3,379.00	30,878.24	23,998.76
1 -100-206-100-61100-2300	HMP BENEFIT-GMS	230,434.00	207,812.00	22,622.00	129,868.63	100,565.37
1 -100-206-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	10,460.00	9,648.00	812.00	7,498.28	2,961.72
1 -100-206-100-61100-2400	GLI BENEFIT-GMS	7,948.00	8,952.00	(1,004.00)	5,063.23	2,884.77
1 -100-206-100-61100-2510	DISABILITY HYBRID PLAN-GMS	759.00	737.00	22.00	461.83	297.17
1 -100-206-100-61100-2750	RETIREE HEALTH CARE CREDIT-GMS	7,177.00	8,084.00	(907.00)	4,476.01	2,700.99
1 -100-206-100-61100-3120	STAFF TRAINING-TMS	-	100.00	(100.00)	100.00	(100.00)
1 -100-206-100-61100-6000	MATERIALS AND SUPPLIES-GMS	-	1,531.00	(1,531.00)	1,530.50	(1,530.50)
1 -100-206-100-61100-6030	INSTRUCTIONAL SUPPLIES-GMS	15,493.00	15,360.00	133.00	9,316.07	6,176.93
1 -100-207-100-61100-1120	SALARIES: TEACHERS REG-RMS	912,681.00	848,531.00	64,150.00	486,297.13	426,383.87
1 -100-207-100-61100-1151	SALARIES: TEACHER AIDES REG-RMS	21,721.00	20,964.00	757.00	14,758.62	6,962.38
1 -100-207-100-61100-1520	SUBSTITUTE TEACHERS REG-RMS	-	41,070.00	(41,070.00)	44,885.09	(44,885.09)
1 -100-207-100-61100-1620	SUPPLEMENT: ACADEMIC-RMS	-	220.00	(220.00)	220.00	(220.00)
1 -100-207-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	18,303.00	(18,303.00)
1 -100-207-100-61100-2100	FICA BENEFIT-RMS	71,482.00	75,330.00	(3,848.00)	40,875.51	30,606.49
1 -100-207-100-61100-2210	VRS BENEFIT-RMS	111,638.00	110,037.00	1,601.00	77,911.35	33,726.65
1 -100-207-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	33,495.00	44,621.00	(11,126.00)	21,268.64	12,226.36
1 -100-207-100-61100-2300	HMP BENEFIT-RMS	182,739.00	243,724.00	(60,985.00)	109,872.08	72,866.92
1 -100-207-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	15,493.00	18,014.00	(2,521.00)	11,295.10	4,197.90
1 -100-207-100-61100-2400	GLI BENEFIT-RMS	11,890.00	13,195.00	(1,305.00)	8,050.74	3,839.26
1 -100-207-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	479.00	639.00	(160.00)	325.56	153.44
1 -100-207-100-61100-2750	RETIREE HEALTH CARE CREDIT-RMS	10,737.00	11,915.00	(1,178.00)	7,164.93	3,572.07
1 -100-207-100-61100-3120	STAFF TRAINING-RMS	-	100.00	(100.00)	100.00	(100.00)
1 -100-207-100-61100-6030	INSTRUCTIONAL SUPPLIES-RMS	20,533.00	14,970.00	5,563.00	12,661.84	7,871.16
1 -100-208-100-61100-1120	SALARIES: TEACHERS REG-TMS	626,344.00	633,919.00	(7,575.00)	353,482.00	272,862.00
1 -100-208-100-61100-1520	SUBSTITUTE TEACHERS REG-TMS	-	17,300.00	(17,300.00)	13,446.40	(13,446.40)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-208-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	12,076.31	(12,076.31)
1 -100-208-100-61100-2100	FICA BENEFIT-TMS	47,915.00	56,145.00	(8,230.00)	27,235.40	20,679.60
1 -100-208-100-61100-2210	VRS BENEFIT-TMS	60,777.00	64,527.00	(3,750.00)	44,621.44	16,155.56
1 -100-208-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	40,297.00	41,450.00	(1,153.00)	25,705.29	14,591.71
1 -100-208-100-61100-2300	HMP BENEFIT-TMS	174,576.00	158,761.00	15,815.00	98,150.71	76,425.29
1 -100-208-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	12,858.00	12,663.00	195.00	8,465.85	4,392.15
1 -100-208-100-61100-2400	GLI BENEFIT-TMS	8,393.00	9,835.00	(1,442.00)	5,670.51	2,722.49
1 -100-208-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	541.00	594.00	(53.00)	368.51	172.49
1 -100-208-100-61100-2750	RETIREE HEALTH CARE CREDIT-TMS	7,579.00	8,880.00	(1,301.00)	5,120.22	2,458.78
1 -100-208-100-61100-3120	STAFF TRAINING-TMS	-	100.00	(100.00)	100.00	(100.00)
1 -100-208-100-61100-6000	MATERIALS AND SUPPLIES-TMS	-	97.00	(97.00)	97.09	(97.09)
1 -100-208-100-61100-6030	INSTRUCTIONAL SUPPLIES-TMS	17,733.00	14,138.00	3,595.00	5,294.03	12,438.97
1 -100-209-100-61100-1120	SALARIES: TEACHERS REG-AVES	386,275.00	397,169.00	(10,894.00)	213,964.51	172,310.49
1 -100-209-100-61100-1151	SALARIES: TEACHER AIDES REG-AVES	-	-	0.00	42.00	(42.00)
1 -100-209-100-61100-1520	SUBSTITUTES-AVES	-	11,415.00	(11,415.00)	15,350.23	(15,350.23)
1 -100-209-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	9,229.00	(9,229.00)
1 -100-209-100-61100-2100	FICA BENEFIT-AVES	29,550.00	30,383.00	(833.00)	17,659.89	11,890.11
1 -100-209-100-61100-2210	VRS BENEFIT-AVES	8,169.00	8,524.00	(355.00)	5,967.08	2,201.92
1 -100-209-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	57,716.00	57,485.00	231.00	36,853.31	20,862.69
1 -100-209-100-61100-2300	HMP BENEFIT-AVES	90,050.00	68,203.00	21,847.00	46,890.27	43,159.73
1 -100-209-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	8,400.00	(4,400.00)	4,000.00	0.00
1 -100-209-100-61100-2400	GLI BENEFIT-AVES	5,176.00	5,322.00	(146.00)	3,452.40	1,723.60
1 -100-209-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	792.00	823.00	(31.00)	528.39	263.61
1 -100-209-100-61100-2750	RETIREE HEALTH CARE CREDIT-AVES	4,674.00	4,806.00	(132.00)	3,117.55	1,556.45
1 -100-209-100-61100-6000	MATERIALS AND SUPPLIES	-	5,118.00	(5,118.00)	495.32	(495.32)
1 -100-209-100-61100-6030	INSTRUCTIONAL SUPPLIES-AVES	8,610.00	5,441.00	3,169.00	6,075.27	2,534.73
1 -100-210-100-61100-1120	SALARIES: TEACHERS REG-CBES	988,249.00	995,702.00	(7,453.00)	556,075.36	432,173.64
1 -100-210-100-61100-1151	SALARIES: TEACHER AIDES REG-CBES	11,330.00	9,530.00	1,800.00	7,751.73	3,578.27
1 -100-210-100-61100-1520	SUBSTITUTE TEACHERS-CBES	-	34,250.00	(34,250.00)	30,459.08	(30,459.08)
1 -100-210-100-61100-1540	SUBSTITUTE AIDES REG-CBES	-	1,680.00	(1,680.00)	1,764.04	(1,764.04)
1 -100-210-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	24,335.51	(24,335.51)
1 -100-210-100-61100-2100	FICA BENEFIT-CBES	76,468.00	84,656.00	(8,188.00)	45,035.62	31,432.38
1 -100-210-100-61100-2210	VRS BENEFIT-CBES	93,826.00	99,033.00	(5,207.00)	69,286.77	24,539.23
1 -100-210-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	67,998.00	75,887.00	(7,889.00)	43,187.86	24,810.14
1 -100-210-100-61100-2300	HMP BENEFIT-CBES	257,855.00	236,771.00	21,084.00	137,294.99	120,560.01
1 -100-210-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	5,000.00	4,000.00	1,000.00	3,400.00	1,600.00
1 -100-210-100-61100-2400	GLI BENEFIT-CBES	13,394.00	14,829.00	(1,435.00)	9,068.22	4,325.78
1 -100-210-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	913.00	1,087.00	(174.00)	619.18	293.82
1 -100-210-100-61100-2750	RETIREE HEALTH CARE CREDIT-CBES	12,095.00	13,390.00	(1,295.00)	8,188.75	3,906.25
1 -100-210-100-61100-3120	STAFF TRAINING-CBES	-	150.00	(150.00)	150.00	(150.00)
1 -100-210-100-61100-6000	MATERIALS AND SUPPLIES	-	3,901.00	(3,901.00)	1,065.65	(1,065.65)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-210-100-61100-6013	STANDARDIZED TESTING-CBES	-	401.00	(401.00)	400.68	(400.68)
1 -100-210-100-61100-6030	INSTRUCTIONAL SUPPLIES-CBES	22,820.00	21,443.00	1,377.00	20,139.21	2,680.79
1 -100-211-100-61100-1120	SALARIES: TEACHERS REG-DPS	680,033.00	621,587.00	58,446.00	332,615.90	347,417.10
1 -100-211-100-61100-1520	SUBSTITUTES-DPS	-	55,253.00	(55,253.00)	60,932.94	(60,932.94)
1 -100-211-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	16,938.00	(16,938.00)
1 -100-211-100-61100-2100	FICA BENEFIT-DPS	52,023.00	73,472.00	(21,449.00)	30,270.63	21,752.37
1 -100-211-100-61100-2210	VRS BENEFIT-DPS	59,691.00	63,619.00	(3,928.00)	44,183.44	15,507.56
1 -100-211-100-61100-2220	VRS HYBRID PLAN-DPS	48,870.00	57,002.00	(8,132.00)	23,284.37	25,585.63
1 -100-211-100-61100-2300	HMP BENEFIT-DPS	146,778.00	183,303.00	(36,525.00)	73,776.12	73,001.88
1 -100-211-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS-DPS	6,060.00	10,460.00	(4,400.00)	4,482.00	1,578.00
1 -100-211-100-61100-2400	GLI BENEFIT-DPS	9,112.00	12,870.00	(3,758.00)	5,737.76	3,374.24
1 -100-211-100-61100-2510	DISABILITY HYBRID PLAN-DPS	686.00	816.00	(130.00)	386.94	299.06
1 -100-211-100-61100-2750	RETIREE HEALTH CARE CREDIT-DPS	8,228.00	11,621.00	(3,393.00)	4,911.99	3,316.01
1 -100-211-100-61100-3120	STAFF TRAINING-DPS	-	150.00	(150.00)	150.00	(150.00)
1 -100-211-100-61100-6000	MATERIALS AND SUPPLIES-DPS	-	537.00	(537.00)	536.92	(536.92)
1 -100-211-100-61100-6030	INSTRUCTIONAL SUPPLIES-DPS	11,900.00	17,510.00	(5,610.00)	4,148.91	7,751.09
1 -100-212-100-61100-1120	SALARIES: TEACHERS REG-GIS	1,008,955.00	688,027.00	320,928.00	548,573.60	460,381.40
1 -100-212-100-61100-1520	SUBSTITUTES-GIS	-	61,395.00	(61,395.00)	72,981.94	(72,981.94)
1 -100-212-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	22,059.00	(22,059.00)
1 -100-212-100-61100-2100	FICA BENEFIT-GIS	77,185.00	53,130.00	24,055.00	47,984.22	29,200.78
1 -100-212-100-61100-2210	VRS BENEFIT-GIS	100,116.00	75,485.00	24,631.00	73,175.69	26,940.31
1 -100-212-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	61,232.00	39,943.00	21,289.00	35,582.05	25,649.95
1 -100-212-100-61100-2300	HMP BENEFIT-GIS	168,438.00	111,116.00	57,322.00	89,140.68	79,297.32
1 -100-212-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	7,560.00	7,560.00	0.00	5,292.00	2,268.00
1 -100-212-100-61100-2400	GLI BENEFIT-GIS	13,520.00	9,306.00	4,214.00	8,768.62	4,751.38
1 -100-212-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	837.00	572.00	265.00	510.16	326.84
1 -100-212-100-61100-2750	RETIREE HEALTH CARE CREDIT-GIS	12,208.00	8,404.00	3,804.00	7,918.05	4,289.95
1 -100-212-100-61100-3120	STAFF TRAINING-GIS	-	150.00	(150.00)	150.00	(150.00)
1 -100-212-100-61100-6000	MATERIALS AND SUPPLIES	-	895.00	(895.00)	895.49	(895.49)
1 -100-212-100-61100-6030	INSTRUCTIONAL SUPPLIES-GIS	29,260.00	13,820.00	15,440.00	7,972.24	21,287.76
1 -100-214-100-61100-1120	SALARIES: TEACHERS REG-TIS	841,724.00	807,314.00	34,410.00	412,261.25	429,462.75
1 -100-214-100-61100-1151	SALARIES: TEACHER AIDES REG-TIS	37,946.00	33,498.00	4,448.00	21,833.48	16,112.52
1 -100-214-100-61100-1520	SUBSTITUTES-TIS	-	36,146.00	(36,146.00)	39,580.12	(39,580.12)
1 -100-214-100-61100-1540	SUBSTITUTE AIDES REG-TIS	-	840.00	(840.00)	840.00	(840.00)
1 -100-214-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	18,461.01	(18,461.01)
1 -100-214-100-61100-2100	FICA BENEFIT-TIS	67,295.00	65,234.00	2,061.00	36,144.48	31,150.52
1 -100-214-100-61100-2210	VRS BENEFIT-TIS	52,617.00	30,819.00	21,798.00	34,137.46	18,479.54
1 -100-214-100-61100-2220	VRS HYBRID PLAN-TIS	93,061.00	110,904.00	(17,843.00)	52,929.33	40,131.67
1 -100-214-100-61100-2300	HMP BENEFIT-TIS	175,959.00	142,694.00	33,265.00	87,547.49	88,411.51
1 -100-214-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS-TIS	11,930.00	6,763.00	5,167.00	7,956.00	3,974.00
1 -100-214-100-61100-2400	GLI BENEFIT-TIS	10,792.00	11,427.00	(635.00)	6,726.68	4,065.32

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-214-100-61100-2510	DISABILITY HYBRID PLAN-TIS	1,271.00	1,588.00	(317.00)	758.94	512.06
1 -100-214-100-61100-2750	RETIREE HEALTH CARE CREDIT-TIS	9,745.00	10,318.00	(573.00)	6,074.29	3,670.71
1 -100-214-100-61100-3120	STAFF TRAINING-TIS	-	150.00	(150.00)	150.00	(150.00)
1 -100-214-100-61100-6000	MATERIALS AND SUPPLIES-TIS	-	17,624.00	(17,624.00)	3,169.48	(3,169.48)
1 -100-214-100-61100-6030	INSTRUCTIONAL SUPPLIES-TIS	37,730.00	31,760.00	5,970.00	15,222.02	22,507.98
1 -100-216-100-61100-1120	SALARIES: TEACHERS REG-RES	1,458,724.00	1,470,410.00	(11,686.00)	817,317.38	641,406.62
1 -100-216-100-61100-1151	SALARIES: TEACHER AIDES-RES	30,319.00	29,323.00	996.00	24,016.52	6,302.48
1 -100-216-100-61100-1520	SUBSTITUTE TEACHERS-RES	-	24,256.00	(24,256.00)	30,589.61	(30,589.61)
1 -100-216-100-61100-1540	SUBSTITUTE AIDES REG-RES	-	588.00	(588.00)	672.00	(672.00)
1 -100-216-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	37,211.49	(37,211.49)
1 -100-216-100-61100-2100	FICA BENEFIT-RES	113,912.00	114,746.00	(834.00)	67,380.93	46,531.07
1 -100-216-100-61100-2210	VRS BENEFIT-RES	159,036.00	168,624.00	(9,588.00)	116,584.51	42,451.49
1 -100-216-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	76,654.00	71,526.00	5,128.00	50,364.73	26,289.27
1 -100-216-100-61100-2300	HMP BENEFIT-RES	241,925.00	256,792.00	(14,867.00)	141,103.85	100,821.15
1 -100-216-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	21,200.00	16,300.00	4,900.00	14,150.00	7,050.00
1 -100-216-100-61100-2400	GLI BENEFIT-RES	19,953.00	20,099.00	(146.00)	13,460.19	6,492.81
1 -100-216-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	1,059.00	1,024.00	35.00	722.14	336.86
1 -100-216-100-61100-2750	RETIREE HEALTH CARE CREDIT-RES	18,017.00	18,149.00	(132.00)	12,154.57	5,862.43
1 -100-216-100-61100-3120	STAFF TRAINING-RES	-	150.00	(150.00)	150.00	(150.00)
1 -100-216-100-61100-6000	MATERIALS AND SUPPLIES	-	2,991.00	(2,991.00)	3,112.23	(3,112.23)
1 -100-216-100-61100-6030	INSTRUCTIONAL SUPPLIES-RES	26,320.00	17,768.00	8,552.00	11,615.70	14,704.30
1 -100-218-100-61100-1120	SALARIES: TEACHERS REG-TPS	1,026,942.00	1,022,142.00	4,800.00	577,410.18	449,531.82
1 -100-218-100-61100-1151	SALARIES: TEACHER AIDES REG-TPS	16,160.00	15,469.00	691.00	11,377.93	4,782.07
1 -100-218-100-61100-1520	SUBSTITUTE TEACHERS-TPS	-	49,983.00	(49,983.00)	60,537.87	(60,537.87)
1 -100-218-100-61100-1540	SUBSTITUTE AIDES REG-TPS	-	630.00	(630.00)	1,554.01	(1,554.01)
1 -100-218-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	27,369.99	(27,369.99)
1 -100-218-100-61100-2100	FICA BENEFIT-TPS	79,797.00	80,723.00	(926.00)	50,299.09	29,497.91
1 -100-218-100-61100-2210	VRS BENEFIT-TPS	85,374.00	93,779.00	(8,405.00)	62,549.69	22,824.31
1 -100-218-100-61100-2220	VRS HYBRID PLAN-TPS	81,997.00	81,128.00	869.00	54,349.29	27,647.71
1 -100-218-100-61100-2300	HMP BENEFIT-TPS	191,915.00	208,791.00	(16,876.00)	111,401.44	80,513.56
1 -100-218-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS-TPS	15,750.00	12,900.00	2,850.00	11,140.00	4,610.00
1 -100-218-100-61100-2400	GLI BENEFIT-TPS	13,978.00	14,140.00	(162.00)	9,424.94	4,553.06
1 -100-218-100-61100-2510	DISABILITY HYBRID PLAN-TPS	1,148.00	1,168.00	(20.00)	779.16	368.84
1 -100-218-100-61100-2750	RETIREE HEALTH CARE CREDIT-TPS	12,622.00	12,768.00	(146.00)	8,510.77	4,111.23
1 -100-218-100-61100-3120	STAFF TRAINING-TPS	-	150.00	(150.00)	150.00	(150.00)
1 -100-218-100-61100-5500	TRAVEL-TPS	-	1,085.00	(1,085.00)	1,083.01	(1,083.01)
1 -100-218-100-61100-6000	MATERIALS AND SUPPLIES-TPS	-	2,040.00	(2,040.00)	2,040.38	(2,040.38)
1 -100-218-100-61100-6030	INSTRUCTIONAL SUPPLIES-TPS	27,300.00	23,226.00	4,074.00	15,034.79	12,265.21
1 -100-301-100-61100-1120	SALARIES: TEACHERS REG-GHS	1,288,368.00	1,226,261.00	62,107.00	682,634.41	605,733.59
1 -100-301-100-61100-1520	SUBSTITUTES-GHS	-	90,220.00	(90,220.00)	101,550.21	(101,550.21)
1 -100-301-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	24,416.80	(24,416.80)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-301-100-61100-2100	FICA BENEFIT REG-GHS	98,560.00	96,505.00	2,055.00	57,887.49	40,672.51
1 -100-301-100-61100-2210	VRS BENEFIT REG-GHS	115,212.00	120,740.00	(5,528.00)	84,517.86	30,694.14
1 -100-301-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	92,093.00	74,921.00	17,172.00	54,191.64	37,901.36
1 -100-301-100-61100-2300	HMP BENEFIT REG-GHS	379,483.00	333,916.00	45,567.00	221,343.30	158,139.70
1 -100-301-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	31,074.00	27,874.00	3,200.00	21,541.80	9,532.20
1 -100-301-100-61100-2400	GLI BENEFIT REG-GHS	17,264.00	16,904.00	360.00	11,242.81	6,021.19
1 -100-301-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	1,266.00	1,273.00	(7.00)	787.52	478.48
1 -100-301-100-61100-2750	RETIREE HEALTH CARE CREDIT-GHS	15,589.00	15,264.00	325.00	10,098.70	5,490.30
1 -100-301-100-61100-3120	STAFF TRAINING-GHS	-	150.00	(150.00)	150.00	(150.00)
1 -100-301-100-61100-6000	MATERIALS AND SUPPLIES	-	2,422.00	(2,422.00)	2,422.23	(2,422.23)
1 -100-301-100-61100-6013	STANDARDIZED TESTING-GHS	-	41.00	(41.00)	41.00	(41.00)
1 -100-301-100-61100-6030	INSTRUCTIONAL SUPPLIES-GHS	36,540.00	28,903.00	7,637.00	16,318.13	20,221.87
1 -100-303-100-61100-1120	SALARIES: TEACHERS REG-RHS	1,824,160.00	1,790,790.00	33,370.00	1,015,610.62	808,549.38
1 -100-303-100-61100-1520	SUBSTITUTES-RHS	-	71,999.00	(71,999.00)	87,102.48	(87,102.48)
1 -100-303-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	35,311.70	(35,311.70)
1 -100-303-100-61100-2100	FICA BENEFIT REG-RHS	139,548.00	140,820.00	(1,272.00)	83,275.82	56,272.18
1 -100-303-100-61100-2210	VRS BENEFIT REG-RHS	208,340.00	228,667.00	(20,327.00)	157,237.86	51,102.14
1 -100-303-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	68,026.00	77,273.00	(9,247.00)	43,868.99	24,157.01
1 -100-303-100-61100-2300	HMP BENEFIT REG-RHS	405,779.00	380,597.00	25,182.00	233,908.45	171,870.55
1 -100-303-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	32,900.00	29,400.00	3,500.00	22,680.00	10,220.00
1 -100-303-100-61100-2400	GLI BENEFIT REG-RHS	24,444.00	24,667.00	(223.00)	16,454.16	7,989.84
1 -100-303-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	929.00	1,107.00	(178.00)	629.02	299.98
1 -100-303-100-61100-2750	RETIREE HEALTH CARE CREDIT-RHS	21,274.00	22,274.00	(1,000.00)	14,641.58	6,632.42
1 -100-303-100-61100-2830	TERMINATION PAY-TEACHER RHS	-	1,850.00	(1,850.00)	1,850.00	(1,850.00)
1 -100-303-100-61100-3120	STAFF TRAINING-RHS	-	150.00	(150.00)	150.00	(150.00)
1 -100-303-100-61100-6000	MATERIALS AND SUPPLIES	-	3,166.00	(3,166.00)	3,165.65	(3,165.65)
1 -100-303-100-61100-6030	INSTRUCTIONAL SUPPLIES-RHS	40,390.00	46,160.00	(5,770.00)	11,632.11	28,757.89
1 -100-304-100-61100-1120	SALARIES: TEACHERS REG-THS	1,341,054.00	1,363,812.00	(22,758.00)	790,129.35	550,924.65
1 -100-304-100-61100-1520	SUBSTITUTES-THS	-	44,030.00	(44,030.00)	40,036.55	(40,036.55)
1 -100-304-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	26,077.80	(26,077.80)
1 -100-304-100-61100-2100	FICA BENEFIT REG-THS	102,591.00	104,332.00	(1,741.00)	59,062.71	43,528.29
1 -100-304-100-61100-2210	VRS BENEFIT REG-THS	115,378.00	132,907.00	(17,529.00)	84,680.82	30,697.18
1 -100-304-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	101,193.00	93,759.00	7,434.00	65,699.54	35,493.46
1 -100-304-100-61100-2300	HMP BENEFIT REG-THS	394,470.00	328,333.00	66,137.00	218,288.61	176,181.39
1 -100-304-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	16,250.00	18,250.00	(2,000.00)	12,775.00	3,475.00
1 -100-304-100-61100-2400	GLI BENEFIT REG-THS	17,970.00	18,275.00	(305.00)	12,551.06	5,418.94
1 -100-304-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	1,389.00	1,343.00	46.00	1,017.78	371.22
1 -100-304-100-61100-2750	RETIREE HEALTH CARE CREDIT-THS	16,227.00	16,502.00	(275.00)	10,948.45	5,278.55
1 -100-304-100-61100-2830	TERMINATION PAY REG-THS	-	190.00	(190.00)	187.50	(187.50)
1 -100-304-100-61100-3120	STAFF TRAINING-THS	-	300.00	(300.00)	300.00	(300.00)
1 -100-304-100-61100-6000	MATERIALS AND SUPPLIES	-	2,185.00	(2,185.00)	2,184.78	(2,184.78)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-304-100-61100-6030	INSTRUCTIONAL SUPPLIES-THS	35,630.00	31,633.00	3,997.00	17,757.95	17,872.05
1 -100-305-100-61100-6000	MATERIALS & SUPPLIES-TCCTC	-	3,645.00	(3,645.00)	2,550.05	(2,550.05)
1 -100-305-100-61100-6030	INSTRUCTIONAL MATERIALS	-	1,126.00	(1,126.00)	1,125.99	(1,125.99)
1 -100-306-100-61100-1120	SALARIES: TEACHERS REG-GMS 8TH	425,554.00	436,084.00	(10,530.00)	240,251.98	185,302.02
1 -100-306-100-61100-1151	SALARIES: TEACHER AIDES REG-GMS 8TH	-	4,797.00	(4,797.00)	4,797.25	(4,797.25)
1 -100-306-100-61100-1520	SUBSTITUTE TEACHERS REG-GMS 8TH	-	7,343.00	(7,343.00)	8,237.25	(8,237.25)
1 -100-306-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	8,273.35	(8,273.35)
1 -100-306-100-61100-2100	FICA BENEFIT-GMS 8TH	32,555.00	34,308.00	(1,753.00)	18,690.63	13,864.37
1 -100-306-100-61100-2210	VRS BENEFIT-GMS 8TH	49,724.00	54,492.00	(4,768.00)	36,501.64	13,222.36
1 -100-306-100-61100-2220	VRS HYBRID PLAN-GMS 8TH	17,565.00	20,043.00	(2,478.00)	11,349.28	6,215.72
1 -100-306-100-61100-2300	HMP BENEFIT-GMS 8TH	137,794.00	128,378.00	9,416.00	80,427.74	57,366.26
1 -100-306-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	1,166.00	2,378.00	(1,212.00)	839.92	326.08
1 -100-306-100-61100-2400	GLI BENEFIT-GMS 8TH	5,702.00	6,009.00	(307.00)	3,872.53	1,829.47
1 -100-306-100-61100-2510	DISABILITY HYBRID PLAN-GMS 8TH	236.00	287.00	(51.00)	165.26	70.74
1 -100-306-100-61100-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	5,149.00	5,426.00	(277.00)	3,483.66	1,665.34
1 -100-306-100-61100-3120	STAFF TRAINING-GMS 8TH	-	50.00	(50.00)	50.00	(50.00)
1 -100-306-100-61100-6000	MATERIALS AND SUPPLIES-GMS 8TH	-	765.00	(765.00)	765.26	(765.26)
1 -100-306-100-61100-6030	INSTRUCTIONAL SUPPLIES-GMS 8TH	7,747.00	7,941.00	(194.00)	4,430.62	3,316.38
1 -100-307-100-61100-1120	SALARIES: TEACHERS REG-RMS 8TH	510,274.00	455,248.00	55,026.00	288,251.68	222,022.32
1 -100-307-100-61100-1151	SALARIES: TEACHER AIDES REG-RMS 8TH	10,698.00	10,325.00	373.00	7,268.97	3,429.03
1 -100-307-100-61100-1520	SUBSTITUTE TEACHERS REG-RMS 8TH	-	8,770.00	(8,770.00)	7,075.32	(7,075.32)
1 -100-307-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	10,056.30	(10,056.30)
1 -100-307-100-61100-2100	FICA BENEFIT-RMS 8TH	39,854.00	35,616.00	4,238.00	21,962.59	17,891.41
1 -100-307-100-61100-2210	VRS BENEFIT-RMS 8TH	68,114.00	62,521.00	5,593.00	50,166.11	17,947.89
1 -100-307-100-61100-2220	VRS HYBRID PLAN-RMS 8TH	11,967.00	14,857.00	(2,890.00)	8,336.93	3,630.07
1 -100-307-100-61100-2300	HMP BENEFIT-RMS 8TH	160,843.00	100,417.00	60,426.00	94,039.00	66,804.00
1 -100-307-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	12,207.00	11,186.00	1,021.00	8,694.90	3,512.10
1 -100-307-100-61100-2400	GLI BENEFIT-RMS 8TH	6,981.00	6,239.00	742.00	4,716.77	2,264.23
1 -100-307-100-61100-2510	DISABILITY HYBRID PLAN-RMS 8TH	175.00	213.00	(38.00)	119.56	55.44
1 -100-307-100-61100-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	6,304.00	5,633.00	671.00	4,259.36	2,044.64
1 -100-307-100-61100-3120	STAFF TRAINING-GMS 8TH	-	50.00	(50.00)	50.00	(50.00)
1 -100-307-100-61100-6030	INSTRUCTIONAL SUPPLIES-RMS 8TH	10,267.00	7,810.00	2,457.00	4,016.66	6,250.34
1 -100-308-100-61100-1120	SALARIES: TEACHERS REG-TMS 8TH	506,438.00	352,980.00	153,458.00	284,320.79	222,117.21
1 -100-308-100-61100-1520	SUBSTITUTE TEACHERS REG-TMS 8TH	-	7,094.00	(7,094.00)	8,636.78	(8,636.78)
1 -100-308-100-61100-1660	BONUS: MERIT PAY	-	-	0.00	9,727.89	(9,727.89)
1 -100-308-100-61100-2100	FICA BENEFIT-TMS 8TH	38,743.00	27,106.00	11,637.00	21,434.65	17,308.35
1 -100-308-100-61100-2210	VRS BENEFIT-TMS 8TH	64,177.00	50,179.00	13,998.00	47,001.34	17,175.66
1 -100-308-100-61100-2220	VRS HYBRID PLAN-TMS 8TH	15,080.00	8,710.00	6,370.00	9,607.88	5,472.12
1 -100-308-100-61100-2300	HMP BENEFIT-TMS 8TH	147,245.00	85,351.00	61,894.00	85,597.42	61,647.58
1 -100-308-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	6,793.00	4,030.00	2,763.00	4,709.15	2,083.85
1 -100-308-100-61100-2400	GLI BENEFIT-TMS 8TH	6,786.00	4,748.00	2,038.00	4,564.22	2,221.78

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-308-100-61100-2510	DISABILITY HYBRID PLAN-TMS 8TH	202.00	125.00	77.00	137.73	64.27
1 -100-308-100-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	6,128.00	4,287.00	1,841.00	4,121.45	2,006.55
1 -100-308-100-61100-3120	STAFF TRAINING-TMS 8TH	-	50.00	(50.00)	50.00	(50.00)
1 -100-308-100-61100-6000	MATERIALS AND SUPPLIES-TMS 8TH	-	49.00	(49.00)	48.55	(48.55)
1 -100-308-100-61100-6030	INSTRUCTIONAL SUPPLIES-TMS 8TH	8,867.00	7,569.00	1,298.00	2,978.03	5,888.97
1 -100-206-100-61210-1120	SALARIES: SCHOOL COUNSELORS-GMS	52,229.00	51,230.00	999.00	29,883.98	22,345.02
1 -100-206-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-GMS	-	5,100.00	(5,100.00)	-	0.00
1 -100-206-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	1,024.43	(1,024.43)
1 -100-206-100-61210-2100	FICA BENEFIT COUNSELOR-GMS	3,996.00	3,919.00	77.00	2,303.40	1,692.60
1 -100-206-100-61210-2210	VRS BENEFIT COUNSELOR-GMS	7,955.00	8,514.00	(559.00)	5,960.08	1,994.92
1 -100-206-100-61210-2300	HMP BENEFIT COUNSELOR-GMS	9,494.00	7,909.00	1,585.00	5,482.12	4,011.88
1 -100-206-100-61210-2400	GLI BENEFIT COUNSELOR-GMS	700.00	686.00	14.00	480.55	219.45
1 -100-206-100-61210-2750	RETIREE HEALTH CARE CREDIT-GMS	632.00	620.00	12.00	433.93	198.07
1 -100-207-100-61210-1120	SALARIES: SCHOOL COUNSELORS-RMS	102,031.00	96,624.00	5,407.00	58,379.75	43,651.25
1 -100-207-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-RMS	-	6,127.00	(6,127.00)	7,193.77	(7,193.77)
1 -100-207-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	2,001.29	(2,001.29)
1 -100-207-100-61210-2100	FICA BENEFIT COUNSELOR-RMS	7,805.00	7,656.00	149.00	5,123.53	2,681.47
1 -100-207-100-61210-2210	VRS BENEFIT COUNSELOR-RMS	15,539.00	16,633.00	(1,094.00)	11,643.31	3,895.69
1 -100-207-100-61210-2300	HMP BENEFIT COUNSELOR-RMS	11,779.00	17,724.00	(5,945.00)	7,539.40	4,239.60
1 -100-207-100-61210-2320	HSA EMPLOYER CONTRIBUTIONS	1,608.00	1,608.00	0.00	1,125.60	482.40
1 -100-207-100-61210-2400	GLI BENEFIT COUNSELOR-RMS	1,367.00	1,341.00	26.00	938.77	428.23
1 -100-207-100-61210-2750	RETIREE HEALTH CARE CREDIT-RMS	1,235.00	1,211.00	24.00	847.70	387.30
1 -100-208-100-61210-1120	SALARIES: SCHOOL COUNSELORS-TMS	32,374.00	53,340.00	(20,966.00)	18,529.07	13,844.93
1 -100-208-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	635.15	(635.15)
1 -100-208-100-61210-2100	FICA BENEFIT COUNSELOR-TMS	2,477.00	4,081.00	(1,604.00)	1,467.63	1,009.37
1 -100-208-100-61210-2210	VRS BENEFIT COUNSELOR-TMS	4,931.00	8,865.00	(3,934.00)	3,695.44	1,235.56
1 -100-208-100-61210-2400	GLI BENEFIT SCHOOL-TMS	434.00	715.00	(281.00)	297.99	136.01
1 -100-208-100-61210-2750	RETIREE HEALTH CARE CREDIT-TMS	392.00	645.00	(253.00)	269.01	122.99
1 -100-209-100-61210-1120	SALARIES: SCHOOL COUNSELOR-AVES	15,216.00	45,241.00	(30,025.00)	8,708.91	6,507.09
1 -100-209-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-AVES	-	112.00	(112.00)	-	0.00
1 -100-209-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	298.00	(298.00)
1 -100-209-100-61210-2100	FICA BENEFIT COUNSELOR-AVES	1,164.00	3,461.00	(2,297.00)	689.74	474.26
1 -100-209-100-61210-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,698.00	7,519.00	(4,821.00)	1,736.96	961.04
1 -100-209-100-61210-2400	GLI BENEFIT COUNSELOR-AVES	204.00	606.00	(402.00)	140.07	63.93
1 -100-209-100-61210-2510	DISABILITY INSURANCE-HYBRID PLAN	36.00	108.00	(72.00)	24.85	11.15
1 -100-209-100-61210-2750	RETIREE HEALTH CARE CREDIT-AVES	184.00	547.00	(363.00)	126.49	57.51
1 -100-210-100-61210-1120	SALARIES: SCHOOL COUNSELOR-CBES	46,108.00	45,045.00	1,063.00	26,390.63	19,717.37
1 -100-210-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-CBES	-	392.00	(392.00)	420.00	(420.00)
1 -100-210-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	905.00	(905.00)
1 -100-210-100-61210-2100	FICA BENEFIT COUNSELOR-CBES	3,527.00	3,461.00	66.00	2,049.81	1,477.19
1 -100-210-100-61210-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,175.00	7,519.00	656.00	5,263.37	2,911.63

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-210-100-61210-2300	HMP BENEFIT COUNSELOR-CBES	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -100-210-100-61210-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-210-100-61210-2400	GLI BENEFIT COUNSELOR-CBES	618.00	606.00	12.00	424.34	193.66
1 -100-210-100-61210-2510	DISABILITY INSURANCE-HYBRID PLAN	110.00	108.00	2.00	75.46	34.54
1 -100-210-100-61210-2750	RETIREE HEALTH CARE CREDIT-CBES	558.00	547.00	11.00	383.18	174.82
1 -100-211-100-61210-1120	SALARIES: SCHOOL COUNSELOR-DPS	15,216.00	19,194.00	(3,978.00)	8,708.91	6,507.09
1 -100-211-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-DPS	-	6,532.00	(6,532.00)	8,794.93	(8,794.93)
1 -100-211-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	549.00	(549.00)
1 -100-211-100-61210-2100	FICA BENEFIT COUNSELOR-DPS	1,164.00	1,408.00	(244.00)	1,381.65	(217.65)
1 -100-211-100-61210-2220	VRS HYBRID PLAN-DPS	2,698.00	1,489.00	1,209.00	1,736.85	961.15
1 -100-211-100-61210-2400	GLI BENEFIT COUNSELOR-DPS	204.00	291.00	(87.00)	140.00	64.00
1 -100-211-100-61210-2510	DISABILITY HYBRID-DPS	36.00	21.00	15.00	24.92	11.08
1 -100-211-100-61210-2750	RETIREE HEALTH CARE CREDIT-DPS	184.00	262.00	(78.00)	126.42	57.58
1 -100-212-100-61210-1120	SALARIES: SCHOOL COUNSELOR-GIS	15,677.00	20,988.00	(5,311.00)	8,972.81	6,704.19
1 -100-212-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-GIS	-	2,438.00	(2,438.00)	2,437.85	(2,437.85)
1 -100-212-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	308.00	(308.00)
1 -100-212-100-61210-2100	FICA BENEFIT COUNSELOR-GIS	1,199.00	1,401.00	(202.00)	897.17	301.83
1 -100-212-100-61210-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,779.00	1,534.00	1,245.00	1,789.49	989.51
1 -100-212-100-61210-2400	GLI BENEFIT COUNSELOR-GIS	210.00	291.00	(81.00)	144.27	65.73
1 -100-212-100-61210-2510	DISABILITY INSURANCE-HYBRID PLAN	37.00	22.00	15.00	25.69	11.31
1 -100-212-100-61210-2750	RETIREE HEALTH CARE CREDIT-GIS	190.00	262.00	(72.00)	130.27	59.73
1 -100-214-100-61210-1120	SALARIES: SCHOOL COUNSELOR-TIS	46,108.00	45,426.00	682.00	28,007.63	18,100.37
1 -100-214-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-TIS	-	504.00	(504.00)	1,438.72	(1,438.72)
1 -100-214-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	960.00	(960.00)
1 -100-214-100-61210-2100	FICA BENEFIT COUNSELOR-TIS	3,527.00	3,494.00	33.00	2,328.71	1,198.29
1 -100-214-100-61210-2220	VRS HYBRID PLAN-TIS	8,175.00	7,592.00	583.00	5,585.79	2,589.21
1 -100-214-100-61210-2300	HMP BENEFIT COUNSELOR-TIS	22,000.00		22,000.00		22,000.00
1 -100-214-100-61210-2400	GLI BENEFIT COUNSELOR-TIS	618.00	612.00	6.00	450.38	167.62
1 -100-214-100-61210-2510	DISABILITY HYBRID PLAN-TIS	110.00	109.00	1.00	80.08	29.92
1 -100-214-100-61210-2750	RETIREE HEALTH CARE CREDIT-TIS	558.00	553.00	5.00	406.70	151.30
1 -100-216-100-61210-1120	SALARIES: SCHOOL COUNSELOR-RES	74,331.00	72,600.00	1,731.00	40,616.99	33,714.01
1 -100-216-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-RES	-	1,400.00	(1,400.00)	1,511.98	(1,511.98)
1 -100-216-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	1,458.00	(1,458.00)
1 -100-216-100-61210-2100	FICA BENEFIT COUNSELOR-RES	5,686.00	5,578.00	108.00	2,896.94	2,789.06
1 -100-216-100-61210-2210	VRS BENEFIT COUNSELOR-RES	11,321.00	12,118.00	(797.00)	8,482.39	2,838.61
1 -100-216-100-61210-2300	HMP BENEFIT COUNSELOR-RES	33,080.00	27,570.00	5,510.00	19,109.70	13,970.30
1 -100-216-100-61210-2320	HSA EMPLOYER CONTRIBUTIONS	3,900.00	3,900.00	0.00	2,730.00	1,170.00
1 -100-216-100-61210-2400	GLI BENEFIT COUNSELOR-RES	996.00	977.00	19.00	683.90	312.10
1 -100-216-100-61210-2750	RETIREE HEALTH CARE CREDIT-RES	899.00	882.00	17.00	617.54	281.46
1 -100-218-100-61210-1120	SALARIES: SCHOOL COUNSELOR-TPS	71,263.00	67,097.00	4,166.00	39,193.46	32,069.54
1 -100-218-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-TPS	-	818.00	(818.00)	1,277.97	(1,277.97)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-218-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	1,347.00	(1,347.00)
1 -100-218-100-61210-2100	FICA BENEFIT COUNSELOR-TPS	5,452.00	5,151.00	301.00	3,182.92	2,269.08
1 -100-218-100-61210-2210	VRS BENEFIT COUNSELOR-TPS	10,853.00	11,191.00	(338.00)	7,833.56	3,019.44
1 -100-218-100-61210-2400	GLI BENEFIT COUNSELOR-TPS	955.00	902.00	53.00	631.61	323.39
1 -100-218-100-61210-2750	RETIREE HEALTH CARE CREDIT-TPS	862.00	815.00	47.00	570.29	291.71
1 -100-301-100-61210-1120	SALARIES: SCHOOL COUNSELORS-GHS	127,649.00	122,163.00	5,486.00	73,329.17	54,319.83
1 -100-301-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	2,443.00	(2,443.00)
1 -100-301-100-61210-2100	FICA BENEFIT COUNSELOR-GHS	9,765.00	9,345.00	420.00	5,329.20	4,435.80
1 -100-301-100-61210-2210	VRS BENEFIT COUNSELOR-GHS	19,441.00	20,303.00	(862.00)	14,439.44	5,001.56
1 -100-301-100-61210-2300	HMP BENEFIT COUNSELOR-GHS	41,050.00	34,205.00	6,845.00	23,708.49	17,341.51
1 -100-301-100-61210-2400	GLI BENEFIT COUNSELOR-GHS	1,711.00	1,637.00	74.00	1,164.26	546.74
1 -100-301-100-61210-2750	RETIREE HEALTH CARE CREDIT-GHS	1,545.00	1,478.00	67.00	1,051.23	493.77
1 -100-303-100-61210-1120	SALARIES: SCHOOL COUNSELORS-RHS	119,578.00	113,906.00	5,672.00	71,067.86	48,510.14
1 -100-303-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	2,278.00	(2,278.00)
1 -100-303-100-61210-2100	FICA BENEFIT COUNSELOR-RHS	9,148.00	8,714.00	434.00	5,594.79	3,553.21
1 -100-303-100-61210-2210	VRS BENEFIT COUNSELOR-RHS	18,212.00	18,931.00	(719.00)	13,503.31	4,708.69
1 -100-303-100-61210-2400	GLI BENEFIT GUIDANCE-RHS	1,602.00	1,526.00	76.00	1,088.74	513.26
1 -100-303-100-61210-2750	RETIREE HEALTH CARE CREDIT-RHS	1,447.00	1,378.00	69.00	983.13	463.87
1 -100-304-100-61210-1120	SALARIES: SCHOOL COUNSELORS-THS	109,959.00	131,228.00	(21,269.00)	69,777.20	40,181.80
1 -100-304-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-THS	-	3,686.00	(3,686.00)	6,937.60	(6,937.60)
1 -100-304-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	2,667.00	(2,667.00)
1 -100-304-100-61210-2100	FICA BENEFIT COUNSELOR-THS	8,412.00	10,200.00	(1,788.00)	5,518.05	2,893.95
1 -100-304-100-61210-2210	VRS BENEFIT COUNSELOR-THS	9,051.00	22,161.00	(13,110.00)	13,228.88	(4,177.88)
1 -100-304-100-61210-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,959.00		8,959.00		8,959.00
1 -100-304-100-61210-2300	HMP BENEFIT COUNSELOR-THS	55,080.00	39,375.00	15,705.00	24,930.93	30,149.07
1 -100-304-100-61210-2320	HSA EMPLOYER CONTRIBUTIONS	3,900.00	3,900.00	0.00	2,730.00	1,170.00
1 -100-304-100-61210-2400	GLI BENEFIT COUNSELOR-THS	1,473.00	1,787.00	(314.00)	1,066.70	406.30
1 -100-304-100-61210-2510	DISABILITY INSURANCE-HYBRID PLAN	120.00		120.00		120.00
1 -100-304-100-61210-2750	RETIREE HEALTH CARE CREDIT-THS	1,331.00	1,613.00	(282.00)	963.08	367.92
1 -100-306-100-61210-1120	SALARIES: SCHOOL COUNSELORS-GMS 8TH	25,725.00	25,232.00	493.00	14,718.90	11,006.10
1 -100-306-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	504.57	(504.57)
1 -100-306-100-61210-2100	FICA BENEFIT COUNSELOR-GMS 8TH	1,968.00	1,930.00	38.00	1,134.52	833.48
1 -100-306-100-61210-2210	VRS BENEFIT COUNSELOR-GMS 8TH	3,918.00	4,194.00	(276.00)	2,935.52	982.48
1 -100-306-100-61210-2300	HMP BENEFIT COUNSELOR-GMS 8TH	4,676.00	3,896.00	780.00	2,700.11	1,975.89
1 -100-306-100-61210-2400	GLI BENEFIT COUNSELOR-GMS 8TH	345.00	338.00	7.00	236.67	108.33
1 -100-306-100-61210-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	311.00	305.00	6.00	213.71	97.29
1 -100-307-100-61210-1120	SALARIES: SCHOOL COUNSELORS-RMS 8TH	50,254.00	47,590.00	2,664.00	28,754.01	21,499.99
1 -100-307-100-61210-1520	SALARIES: SUBSTITUTE COUNSELOR-RMS 8TH	-	3,018.00	(3,018.00)	3,543.10	(3,543.10)
1 -100-307-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	985.71	(985.71)
1 -100-307-100-61210-2100	FICA BENEFIT COUNSELOR-RMS 8TH	3,844.00	3,771.00	73.00	2,523.33	1,320.67
1 -100-307-100-61210-2210	VRS BENEFIT COUNSELOR-RMS 8TH	7,654.00	8,192.00	(538.00)	5,734.68	1,919.32

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-307-100-61210-2300	HMP BENEFIT COUNSELOR-RMS 8TH	5,801.00	8,729.00	(2,928.00)	3,713.46	2,087.54
1 -100-307-100-61210-2320	HSA EMPLOYER CONTRIBUTIONS	792.00	792.00	0.00	554.40	237.60
1 -100-307-100-61210-2400	GLI BENEFIT COUNSELOR-RMS 8TH	673.00	661.00	12.00	462.35	210.65
1 -100-307-100-61210-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	608.00	596.00	12.00	417.48	190.52
1 -100-308-100-61210-1120	SALARIES: SCHOOL COUNSELOR-TMS 8TH	15,946.00	26,272.00	(10,326.00)	9,126.18	6,819.82
1 -100-308-100-61210-1660	BONUS: MERIT PAY	-	-	0.00	312.85	(312.85)
1 -100-308-100-61210-2100	FICA BENEFIT COUNSELOR-TMS 8TH	1,220.00	2,010.00	(790.00)	722.96	497.04
1 -100-308-100-61210-2210	VRS BENEFIT GUIDANCE-TMS 8TH	2,429.00	4,366.00	(1,937.00)	1,820.14	608.86
1 -100-308-100-61210-2400	GLI BENEFIT GUIDANCE-TMS 8TH	214.00	352.00	(138.00)	146.72	67.28
1 -100-308-100-61210-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	193.00	318.00	(125.00)	132.51	60.49
1 -100-200-100-61310-1110	SALARIES: SUPERVISORS	-	51,979.00	(51,979.00)	38,984.22	(38,984.22)
1 -100-200-100-61310-1660	BONUS: MERIT PAY	-	-	0.00	3,653.00	(3,653.00)
1 -100-200-100-61310-2100	FICA BENEFIT	-	3,976.00	(3,976.00)	3,239.15	(3,239.15)
1 -100-200-100-61310-2210	VRS BENEFIT	-	8,639.00	(8,639.00)	6,479.19	(6,479.19)
1 -100-200-100-61310-2300	HMP BENEFIT	-	5,028.00	(5,028.00)	3,485.08	(3,485.08)
1 -100-200-100-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	1,000.00	(1,000.00)	700.00	(700.00)
1 -100-200-100-61310-2400	GLI BENEFIT	-	697.00	(697.00)	522.45	(522.45)
1 -100-200-100-61310-2750	RETIREE HEALTH CARE CREDIT	-	629.00	(629.00)	471.69	(471.69)
1 -100-206-100-61310-1660	BONUS: NON-CATEGORICAL-GMS	-	-	0.00	480.00	(480.00)
1 -100-206-100-61310-2100	FICA BENEFIT-GMS	-	37.00	(37.00)	36.72	(36.72)
1 -100-207-100-61310-1660	BONUS: NON-CATEGORICAL-RMS	-	-	0.00	480.00	(480.00)
1 -100-207-100-61310-2100	FICA BENEFIT	-	37.00	(37.00)	36.72	(36.72)
1 -100-208-100-61310-1660	BONUS: NON-CATEGORICAL-TMS	-	-	0.00	480.00	(480.00)
1 -100-208-100-61310-2100	FICA BENEFIT-TMS	-	37.00	(37.00)	36.72	(36.72)
1 -100-210-100-61310-1660	BONUS: NON-CATEGORICAL-CBES	-	-	0.00	1,529.00	(1,529.00)
1 -100-210-100-61310-2100	FICA: ACADEMIC SUPPLEMENT-CBES	-	117.00	(117.00)	116.97	(116.97)
1 -100-300-100-61310-1110	SALARIES: SUPERVISORS	-	102,458.00	(102,458.00)	76,843.53	(76,843.53)
1 -100-300-100-61310-1660	BONUS: MERIT PAY	-	-	0.00	2,049.00	(2,049.00)
1 -100-300-100-61310-2100	FICA BENEFIT	-	7,838.00	(7,838.00)	5,982.43	(5,982.43)
1 -100-300-100-61310-2210	VRS BENEFIT	-	17,029.00	(17,029.00)	12,771.36	(12,771.36)
1 -100-300-100-61310-2300	HMP BENEFIT	-	10,055.00	(10,055.00)	6,970.16	(6,970.16)
1 -100-300-100-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	2,000.00	(2,000.00)	1,400.00	(1,400.00)
1 -100-300-100-61310-2400	GLI BENEFIT	-	1,373.00	(1,373.00)	1,029.69	(1,029.69)
1 -100-300-100-61310-2750	RETIREE HEALTH CARE CREDIT, SECONDARY	-	1,240.00	(1,240.00)	929.79	(929.79)
1 -100-306-100-61310-1660	BONUS: NON-CATEGORICAL-GMS 8TH	-	-	0.00	53.27	(53.27)
1 -100-306-100-61310-2100	FICA BENEFIT-GMS 8TH	-	4.00	(4.00)	4.07	(4.07)
1 -100-307-100-61310-1660	BONUS: NON-CATEGORICAL-RMS 8TH	-	-	0.00	53.27	(53.27)
1 -100-307-100-61310-2100	FICA BENEFITS-RMS 8TH	-	4.00	(4.00)	4.07	(4.07)
1 -100-308-100-61310-1660	BONUS: NON-CATEGORICAL-TMS 8TH	-	-	0.00	53.46	(53.46)
1 -100-308-100-61310-2100	FICA BENEFIT-TMS 8TH	-	4.00	(4.00)	4.10	(4.10)
1 -100-206-100-61320-1122	SALARIES: LIBRARIAN-GMS	34,611.00	33,128.00	1,483.00	15,459.60	19,151.40

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-206-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	662.40	(662.40)
1 -100-206-100-61320-2100	FICA BENEFIT LIBRARIAN-GMS	2,648.00	2,534.00	114.00	1,176.80	1,471.20
1 -100-206-100-61320-2210	VRS BENEFIT LIBRARIAN-GMS	5,271.00	5,506.00	(235.00)	3,303.48	1,967.52
1 -100-206-100-61320-2300	HMP BENEFIT LIBRARIAN-GMS	8,502.00	7,083.00	1,419.00	4,909.34	3,592.66
1 -100-206-100-61320-2400	GLI BENEFIT LIBRARIAN-GMS	464.00	444.00	20.00	310.73	153.27
1 -100-206-100-61320-2750	RETIREE HEALTH CARE CREDIT-GMS	419.00	401.00	18.00	240.54	178.46
1 -100-206-100-61320-6000	SUBSCRIPTIONS/MATERIALS-GMS	-	5,333.00	(5,333.00)	4,274.51	(4,274.51)
1 -100-207-100-61320-1122	SALARIES: LIBRARIAN-RMS	52,229.00	51,230.00	999.00	29,518.06	22,710.94
1 -100-207-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,024.43	(1,024.43)
1 -100-207-100-61320-2100	FICA BENEFIT LIBRARIAN-RMS	3,996.00	3,919.00	77.00	2,053.07	1,942.93
1 -100-207-100-61320-2210	VRS BENEFIT LIBRARIAN-RMS	7,955.00	8,514.00	(559.00)	5,960.08	1,994.92
1 -100-207-100-61320-2300	HMP BENEFIT LIBRARIAN-RMS	22,164.00	18,472.00	3,692.00	12,803.50	9,360.50
1 -100-207-100-61320-2320	HSA EMPLOYER CONTRIBUTIONS	2,613.00	2,613.00	0.00	1,829.10	783.90
1 -100-207-100-61320-2400	GLI BENEFIT LIBRARIAN-RMS	700.00	686.00	14.00	480.55	219.45
1 -100-207-100-61320-2750	RETIREE HEALTH CARE CREDIT-RMS	632.00	620.00	12.00	433.93	198.07
1 -100-207-100-61320-6000	SUBSRIPTIONS/SUPPLIES-RMS	-	5,333.00	(5,333.00)	2,316.87	(2,316.87)
1 -100-208-100-61320-1122	SALARIES: LIBRARIAN-TMS	53,234.00	32,455.00	20,779.00	30,470.20	22,763.80
1 -100-208-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,044.53	(1,044.53)
1 -100-208-100-61320-2100	FICA BENEFIT LIBRARIAN-TMS	4,072.00	2,483.00	1,589.00	2,349.45	1,722.55
1 -100-208-100-61320-2210	VRS BENEFIT LIBRARIAN-TMS	8,108.00	7,130.00	978.00	6,076.98	2,031.02
1 -100-208-100-61320-2300	HMP BENEFIT LIBRARIAN-TMS	9,494.00	4,691.00	4,803.00	5,482.12	4,011.88
1 -100-208-100-61320-2400	GLI BENEFIT LIBRARIAN-TMS	713.00	435.00	278.00	489.93	223.07
1 -100-208-100-61320-2750	RETIREE HEALTH CARE CREDIT-TMS	644.00	393.00	251.00	442.40	201.60
1 -100-208-100-61320-6000	SUBSCRIPTIONS/MATERIALS-TMS	-	30,907.00	(30,907.00)	29,421.45	(29,421.45)
1 -100-209-100-61320-6000	SUBSCRIPTIONS/MATERIALS-AVES	-	8,000.00	(8,000.00)	4,785.98	(4,785.98)
1 -100-210-100-61320-1122	SALARIES: LIBRARIAN-CBES	46,908.00	45,529.00	1,379.00	27,286.54	19,621.46
1 -100-210-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	911.00	(911.00)
1 -100-210-100-61320-2100	FICA BENEFIT LIBRARIAN-CBES	3,588.00	3,483.00	105.00	2,158.59	1,429.41
1 -100-210-100-61320-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,317.00	7,567.00	750.00	5,296.83	3,020.17
1 -100-210-100-61320-2400	GLI BENEFIT LIBRARIAN-CBES	629.00	610.00	19.00	427.07	201.93
1 -100-210-100-61320-2510	DISABILITY INSURANCE-HYBRID PLAN	112.00	108.00	4.00	75.95	36.05
1 -100-210-100-61320-2750	RETIREE HEALTH CARE CREDIT-CBES	568.00	551.00	17.00	385.63	182.37
1 -100-210-100-61320-6000	SUBSCRIPTIONS/MATERIALS-CBES	-	8,000.00	(8,000.00)	3,877.65	(3,877.65)
1 -100-211-100-61320-1122	SALARIES: LIBRARIAN-DPS	50,110.00	24,432.00	25,678.00	28,536.21	21,573.79
1 -100-211-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	969.00	(969.00)
1 -100-211-100-61320-2100	FICA BENEFIT LIBRARIAN-DPS	3,833.00	1,856.00	1,977.00	2,154.75	1,678.25
1 -100-211-100-61320-2210	VRS BENEFIT LIBRARIAN-DPS	7,632.00	4,830.00	2,802.00	5,635.49	1,996.51
1 -100-211-100-61320-2300	HMP BENEFIT LIBRARIAN-DPS	14,170.00	7,002.00	7,168.00	8,182.23	5,987.77
1 -100-211-100-61320-2400	GLI BENEFIT LIBRARIAN-DPS	671.00	389.00	282.00	454.37	216.63
1 -100-211-100-61320-2750	RETIREE HEALTH CARE CREDIT-DPS	606.00	352.00	254.00	410.27	195.73
1 -100-211-100-61320-6000	SUBSCRIPTIONS/MATERIALS-DPS	-	8,000.00	(8,000.00)	8,127.84	(8,127.84)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-212-100-61320-1122	SALARIES: LIBRARIAN-GIS	52,179.00	50,609.00	1,570.00	29,925.44	22,253.56
1 -100-212-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,012.00	(1,012.00)
1 -100-212-100-61320-2100	FICA BENEFIT LIBRARIAN-GIS	3,992.00	3,872.00	120.00	2,369.33	1,622.67
1 -100-212-100-61320-2210	VRS BENEFIT LIBRARIAN-GIS	7,947.00	8,411.00	(464.00)	5,887.84	2,059.16
1 -100-212-100-61320-2400	GLI BENEFIT LIBRARIAN-GIS	699.00	678.00	21.00	474.74	224.26
1 -100-212-100-61320-2750	RETIREE HEALTH CARE CREDIT-GIS	631.00	612.00	19.00	428.68	202.32
1 -100-212-100-61320-6000	SUBSCRIPTIONS/MATERIALS-GIS	-	8,000.00	(8,000.00)	7,431.02	(7,431.02)
1 -100-214-100-61320-1122	SALARIES: LIBRARIAN-TIS	51,621.00	50,204.00	1,417.00	29,509.90	22,111.10
1 -100-214-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,004.00	(1,004.00)
1 -100-214-100-61320-2100	FICA BENEFIT LIBRARIAN-TIS	3,949.00	3,841.00	108.00	2,336.83	1,612.17
1 -100-214-100-61320-2210	VRS BENEFIT LIBRARIAN-TIS	7,862.00	8,344.00	(482.00)	5,840.73	2,021.27
1 -100-214-100-61320-2400	GLI BENEFIT LIBRARIAN-TIS	692.00	673.00	19.00	470.89	221.11
1 -100-214-100-61320-2750	RETIREE HEALTH CARE CREDIT-TIS	625.00	607.00	18.00	425.25	199.75
1 -100-214-100-61320-6000	SUBSCRIPTIONS/MATERIALS-TIS	-	8,267.00	(8,267.00)	8,266.67	(8,266.67)
1 -100-216-100-61320-1122	SALARIES: LIBRARIAN-RES	46,440.00	43,999.00	2,441.00	27,809.98	18,630.02
1 -100-216-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	250.00	(250.00)
1 -100-216-100-61320-2100	FICA BENEFIT LIBRARY-RES	3,553.00	3,381.00	172.00	2,148.21	1,404.79
1 -100-216-100-61320-2210	VRS BENEFIT LIBRARY-RES	-	1,610.00	(1,610.00)	1,610.14	(1,610.14)
1 -100-216-100-61320-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,234.00		8,234.00		8,234.00
1 -100-216-100-61320-2300	HMP BENEFIT LIBRARY-RES	22,000.00		22,000.00		22,000.00
1 -100-216-100-61320-2400	GLI BENEFIT LIBRARY-RES	622.00	130.00	492.00	129.82	492.18
1 -100-216-100-61320-2510	DISABILITY INSURANCE-HYBRID PLAN	111.00		111.00		111.00
1 -100-216-100-61320-2750	RETIREE HEALTH CARE CREDIT-RES	562.00	117.00	445.00	117.22	444.78
1 -100-216-100-61320-6000	SUBSCRIPTIONS/MATERIALS-RES	-	8,000.00	(8,000.00)	1,249.66	(1,249.66)
1 -100-218-100-61320-1122	SALARIES: LIBRARIAN-TPS	53,547.00	51,826.00	1,721.00	30,641.82	22,905.18
1 -100-218-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,037.00	(1,037.00)
1 -100-218-100-61320-2100	FICA BENEFIT LIBRARY-TPS	4,096.00	3,965.00	131.00	2,321.44	1,774.56
1 -100-218-100-61320-2210	VRS BENEFIT LIBRARY-TPS	8,155.00	8,613.00	(458.00)	6,029.45	2,125.55
1 -100-218-100-61320-2300	HMP BENEFIT LIBRARY-TPS	14,170.00	11,805.00	2,365.00	8,182.23	5,987.77
1 -100-218-100-61320-2400	GLI BENEFIT LIBRARY-TPS	718.00	694.00	24.00	486.15	231.85
1 -100-218-100-61320-2750	RETIREE HEALTH CARE CREDIT-TPS	648.00	627.00	21.00	438.97	209.03
1 -100-218-100-61320-6000	SUBSCRIPTIONS/MATERIALS-TPS	-	8,000.00	(8,000.00)	1,203.04	(1,203.04)
1 -100-301-100-61320-1122	SALARIES: LIBRARIANS-GHS	50,110.00	54,377.00	(4,267.00)	28,256.69	21,853.31
1 -100-301-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	969.00	(969.00)
1 -100-301-100-61320-2100	FICA BENEFIT LIBRARY-GHS	3,833.00	4,160.00	(327.00)	2,187.29	1,645.71
1 -100-301-100-61320-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,885.00	10,647.00	(1,762.00)	5,635.49	3,249.51
1 -100-301-100-61320-2400	GLI BENEFIT LIBRARY-GHS	671.00	649.00	22.00	454.37	216.63
1 -100-301-100-61320-2510	DISABILITY INSURANCE-HYBRID PLAN	119.00	103.00	16.00	80.78	38.22
1 -100-301-100-61320-2750	RETIREE HEALTH CARE CREDIT-GHS	606.00	658.00	(52.00)	410.27	195.73
1 -100-301-100-61320-6000	SUBSCRIPTIONS AND MATERIALS-GHS	-	8,000.00	(8,000.00)	719.11	(719.11)
1 -100-303-100-61320-1122	SALARIES: LIBRARIANS RHS	46,440.00	69,666.00	(23,226.00)	26,426.78	20,013.22

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-303-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	250.00	(250.00)
1 -100-303-100-61320-2100	FICA BENEFIT LIBRARY-RHS	3,553.00	5,285.00	(1,732.00)	2,040.75	1,512.25
1 -100-303-100-61320-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,234.00		8,234.00		8,234.00
1 -100-303-100-61320-2300	HMP BENEFIT LIBRARY-RHS	22,000.00		22,000.00		22,000.00
1 -100-303-100-61320-2400	GLI BENEFIT LIBRARY-RHS	622.00		622.00		622.00
1 -100-303-100-61320-2510	DISABILITY INSURANCE-HYBRID PLAN	111.00		111.00		111.00
1 -100-303-100-61320-2750	RETIREE HEALTH CARE CREDIT-RHS	562.00		562.00		562.00
1 -100-303-100-61320-6000	SUBSCRIPTIONS/MATERIALS-RHS	-	8,000.00	(8,000.00)	1,002.89	(1,002.89)
1 -100-304-100-61320-1122	SALARIES: LIBRARIANS THS	56,812.00	54,377.00	2,435.00	31,999.92	24,812.08
1 -100-304-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	1,088.00	(1,088.00)
1 -100-304-100-61320-2100	FICA BENEFIT LIBRARY-THS	4,346.00	4,160.00	186.00	2,431.29	1,914.71
1 -100-304-100-61320-2210	VRS BENEFIT LIBRARY-THS	8,652.00	9,037.00	(385.00)	6,326.25	2,325.75
1 -100-304-100-61320-2300	HMP BENEFIT LIBRARY-THS	14,170.00	11,805.00	2,365.00	8,182.23	5,987.77
1 -100-304-100-61320-2400	GLI BENEFIT LIBRARY-THS	761.00	729.00	32.00	510.09	250.91
1 -100-304-100-61320-2750	RETIREE HEALTH CARE CREDIT-THS	687.00	658.00	29.00	460.60	226.40
1 -100-304-100-61320-6000	SUBSCRIPTIONS/MATERIALS-THS	-	8,000.00	(8,000.00)	2,910.04	(2,910.04)
1 -100-306-100-61320-1122	SALARIES: LIBRARIAN-GMS 8TH	23,074.00	22,085.00	989.00	10,306.42	12,767.58
1 -100-306-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	441.60	(441.60)
1 -100-306-100-61320-2100	FICA BENEFIT LIBRARIAN-GMS 8TH	1,765.00	1,690.00	75.00	784.54	980.46
1 -100-306-100-61320-2210	VRS BENEFIT LIBRARIAN-GMS 8TH	3,514.00	3,671.00	(157.00)	2,202.36	1,311.64
1 -100-306-100-61320-2300	HMP BENEFIT LIBRARIAN-GMS 8TH	5,668.00	4,722.00	946.00	3,272.89	2,395.11
1 -100-306-100-61320-2400	GLI BENEFIT LIBRARIAN-GMS 8TH	309.00	296.00	13.00	207.20	101.80
1 -100-306-100-61320-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	279.00	267.00	12.00	160.32	118.68
1 -100-306-100-61320-6000	SUBSCRIPTIONS/MATERIALS-GMS 8TH	-	2,667.00	(2,667.00)	2,042.24	(2,042.24)
1 -100-307-100-61320-1122	SALARIES: LIBRARIAN-RMS 8TH	25,725.00	25,232.00	493.00	14,538.67	11,186.33
1 -100-307-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	504.57	(504.57)
1 -100-307-100-61320-2100	FICA BENEFIT LIBRARIAN-RMS 8TH	1,968.00	1,930.00	38.00	1,011.19	956.81
1 -100-307-100-61320-2210	VRS BENEFIT LIBRARIAN-RMS 8TH	3,918.00	4,194.00	(276.00)	2,935.52	982.48
1 -100-307-100-61320-2300	HMP BENEFIT LIBRARIAN-RMS 8TH	10,916.00	9,098.00	1,818.00	6,306.20	4,609.80
1 -100-307-100-61320-2320	HSA EMPLOYER CONTRIBUTIONS	1,287.00	1,287.00	0.00	900.90	386.10
1 -100-307-100-61320-2400	GLI BENEFIT LIBRARIAN-RMS 8TH	345.00	338.00	7.00	236.67	108.33
1 -100-307-100-61320-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	311.00	305.00	6.00	213.71	97.29
1 -100-307-100-61320-6000	SUBSCRIPTIONS/MATERIALS-RMS 8TH	-	2,667.00	(2,667.00)	1,177.43	(1,177.43)
1 -100-308-100-61320-1122	SALARIES: LIBRARIAN-TMS 8TH	26,220.00	15,985.00	10,235.00	15,007.68	11,212.32
1 -100-308-100-61320-1660	BONUS: MERIT PAY	-	-	0.00	514.47	(514.47)
1 -100-308-100-61320-2100	FICA BENEFIT LIBRARIAN-TMS 8TH	2,006.00	1,223.00	783.00	1,157.18	848.82
1 -100-308-100-61320-2210	VRS BENEFIT LIBRARIAN-TMS 8TH	3,993.00	3,512.00	481.00	2,993.13	999.87
1 -100-308-100-61320-2300	HMP BENEFIT LIBRARIAN-TMS 8TH	4,676.00	2,311.00	2,365.00	2,700.11	1,975.89
1 -100-308-100-61320-2400	GLI BENEFIT LIBRARIAN-TMS 8TH	351.00	214.00	137.00	241.36	109.64
1 -100-308-100-61320-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	317.00	193.00	124.00	217.91	99.09
1 -100-308-100-61320-6000	SUBSCRIPTIONS/MATERIALS-TMS 8TH	-	14,321.00	(14,321.00)	13,576.44	(13,576.44)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-206-100-61410-1126	SALARIES: PRINCIPAL-GMS	52,153.00	66,363.00	(14,210.00)	42,871.53	9,281.47
1 -100-206-100-61410-1127	SALARIES: ASST PRINCIPAL-GMS	58,747.00	51,155.00	7,592.00	38,413.41	20,333.59
1 -100-206-100-61410-1150	SALARIES: OFFICE CLERICAL-GMS	51,720.00	49,906.00	1,814.00	34,720.14	16,999.86
1 -100-206-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,477.97	(3,477.97)
1 -100-206-100-61410-2100	FICA BENEFIT SCHOOL ADM-GMS	12,440.00	12,808.00	(368.00)	8,892.79	3,547.21
1 -100-206-100-61410-2210	VRS BENEFIT SCHOOL ADM-GMS	21,007.00	23,874.00	(2,867.00)	17,282.24	3,724.76
1 -100-206-100-61410-2220	VRS HYBRID PLAN-GMS	4,377.00	3,952.00	425.00	2,874.07	1,502.93
1 -100-206-100-61410-2300	HMP BENEFIT SCHOOL ADM-GMS	37,446.00	26,947.00	10,499.00	19,433.81	18,012.19
1 -100-206-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,288.00	5,360.00	(1,072.00)	2,733.60	1,554.40
1 -100-206-100-61410-2400	GLI BENEFIT SCHOOL ADM-GMS	2,179.00	2,243.00	(64.00)	1,625.28	553.72
1 -100-206-100-61410-2510	DISABILITY HYBRID PLAN-GMS	59.00	57.00	2.00	41.13	17.87
1 -100-206-100-61410-2750	RETIREE HEALTH CARE CREDIT-GMS	1,968.00	2,026.00	(58.00)	1,467.38	500.62
1 -100-206-100-61410-5400	COPIER LEASE-GMS	-	1,945.00	(1,945.00)	2,440.02	(2,440.02)
1 -100-206-100-61410-5500	TRAVEL-GMS	680.00	7,347.00	(6,667.00)	-	680.00
1 -100-207-100-61410-1126	SALARIES: PRINCIPAL-RMS	65,645.00	64,382.00	1,263.00	48,286.46	17,358.54
1 -100-207-100-61410-1127	SALARIES: ASST PRINCIPAL-RMS	56,993.00	49,628.00	7,365.00	38,394.23	18,598.77
1 -100-207-100-61410-1150	SALARIES: OFFICE CLERICAL-RMS	49,470.00	47,889.00	1,581.00	33,175.43	16,294.57
1 -100-207-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,238.29	(3,238.29)
1 -100-207-100-61410-2100	FICA BENEFIT SCHOOL ADM-RMS	13,166.00	12,385.00	781.00	8,937.61	4,228.39
1 -100-207-100-61410-2210	VRS BENEFIT SCHOOL ADM-RMS	26,212.00	26,908.00	(696.00)	20,097.67	6,114.33
1 -100-207-100-61410-2300	HMP BENEFIT SCHOOL ADM-RMS	43,739.00	38,290.00	5,449.00	26,171.48	17,567.52
1 -100-207-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	1,300.00	2,860.00	(1,560.00)	1,690.00	(390.00)
1 -100-207-100-61410-2400	GLI BENEFIT SCHOOL ADM-RMS	2,306.00	2,169.00	137.00	1,620.38	685.62
1 -100-207-100-61410-2750	RETIREE HEALTH CARE CREDIT-RMS	2,083.00	1,959.00	124.00	1,463.23	619.77
1 -100-207-100-61410-5400	COPIER LEASE-RMS	-	6,316.00	(6,316.00)	6,316.43	(6,316.43)
1 -100-207-100-61410-5500	TRAVEL-RMS	680.00	7,347.00	(6,667.00)	38.64	641.36
1 -100-208-100-61410-1126	SALARIES: PRINCIPAL-TMS	68,675.00	69,495.00	(820.00)	50,515.11	18,159.89
1 -100-208-100-61410-1127	SALARIES: ASST. PRINCIPAL-TMS	52,932.00	53,989.00	(1,057.00)	34,612.48	18,319.52
1 -100-208-100-61410-1150	SALARIES: OFFICE CLERICAL-TMS	45,969.00	50,047.00	(4,078.00)	33,666.97	12,302.03
1 -100-208-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,159.96	(3,159.96)
1 -100-208-100-61410-2100	FICA BENEFIT SCHOOL ADM-TMS	12,820.00	13,275.00	(455.00)	9,173.03	3,646.97
1 -100-208-100-61410-2210	VRS BENEFIT SCHOOL ADM-TMS	22,594.00	26,841.00	(4,247.00)	19,018.22	3,575.78
1 -100-208-100-61410-2220	VRS HYBRID PLAN-TMS	2,928.00	2,000.00	928.00	1,139.20	1,788.80
1 -100-208-100-61410-2300	HMP BENEFIT SCHOOL ADM-TMS	26,051.00	28,664.00	(2,613.00)	14,962.90	11,088.10
1 -100-208-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	2,720.00	2,992.00	(272.00)	1,822.40	897.60
1 -100-208-100-61410-2400	GLI BENEFIT SCHOOL ADM-TMS	2,246.00	2,295.00	(49.00)	1,625.19	620.81
1 -100-208-100-61410-2510	DISABILITY HYBRID PLAN-TMS	46.00	30.00	16.00	16.32	29.68
1 -100-208-100-61410-2750	RETIREE HEALTH CARE CREDIT-TMS	2,028.00	2,100.00	(72.00)	1,467.52	560.48
1 -100-208-100-61410-5400	COPIER LEASE-TMS	-	1,881.00	(1,881.00)	9,497.88	(9,497.88)
1 -100-208-100-61410-5500	TRAVEL-TMS	680.00	7,347.00	(6,667.00)	-	680.00
1 -100-209-100-61410-1126	SALARIES: PRINCIPAL-AVES	91,937.00	90,170.00	1,767.00	67,627.53	24,309.47

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-209-100-61410-1150	SALARIES: OFFICE CLERICAL-AVES	39,392.00	38,577.00	815.00	28,725.47	10,666.53
1 -100-209-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	2,575.00	(2,575.00)
1 -100-209-100-61410-2100	FICA BENEFIT SCHOOL ADM-AVES	10,047.00	9,849.00	198.00	7,409.47	2,637.53
1 -100-209-100-61410-2210	VRS BENEFIT SCHOOL ADM-AVES	14,002.00	14,986.00	(984.00)	11,239.74	2,762.26
1 -100-209-100-61410-2220	VRS HYBRID PLAN-AVES	6,984.00	6,412.00	572.00	4,808.54	2,175.46
1 -100-209-100-61410-2300	HMP BENEFIT SCHOOL ADM-AVES	26,240.00	20,110.00	6,130.00	14,990.32	11,249.68
1 -100-209-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	4,000.00	(2,000.00)	1,600.00	400.00
1 -100-209-100-61410-2400	GLI BENEFIT SCHOOL ADM-AVES	1,760.00	1,725.00	35.00	1,293.93	466.07
1 -100-209-100-61410-2510	DISABILITY HYBRID PLAN-AVES	94.00	92.00	2.00	68.93	25.07
1 -100-209-100-61410-2750	RETIREE HEALTH CARE CREDIT-AVES	1,589.00	1,558.00	31.00	1,168.38	420.62
1 -100-209-100-61410-5400	COPIER LEASE-AVES	-	3,629.00	(3,629.00)	4,059.70	(4,059.70)
1 -100-209-100-61410-5500	TRAVEL-AVES	860.00	470.00	390.00	169.88	690.12
1 -100-210-100-61410-1126	SALARIES: PRINCIPAL-CBES	95,487.00	93,651.00	1,836.00	70,238.25	25,248.75
1 -100-210-100-61410-1127	SALARIES: ASST PRINCIPAL CBES	77,820.00	76,331.00	1,489.00	50,887.36	26,932.64
1 -100-210-100-61410-1150	SALARIES: OFFICE CLERICAL-CBES	81,169.00	78,751.00	2,418.00	55,310.36	25,858.64
1 -100-210-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	4,975.00	(4,975.00)
1 -100-210-100-61410-2100	FICA BENEFIT SCHOOL ADM-CBES	19,467.00	19,028.00	439.00	13,788.13	5,678.87
1 -100-210-100-61410-2210	VRS BENEFIT SCHOOL ADM-CBES	33,615.00	35,980.00	(2,365.00)	26,696.58	6,918.42
1 -100-210-100-61410-2220	VRS HYBRID PLAN-CBES	5,986.00	5,360.00	626.00	3,897.93	2,088.07
1 -100-210-100-61410-2300	HMP BENEFIT SCHOOL ADM-CBES	24,140.00	21,860.00	2,280.00	14,102.38	10,037.62
1 -100-210-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	2,200.00	1,800.00	2,600.00	1,400.00
1 -100-210-100-61410-2400	GLI BENEFIT SCHOOL ADM-CBES	3,410.00	3,333.00	77.00	2,466.75	943.25
1 -100-210-100-61410-2510	DISABILITY HYBRID PLAN-CBES	80.00	77.00	3.00	55.84	24.16
1 -100-210-100-61410-2750	RETIREE HEALTH CARE CREDIT-CBES	3,079.00	3,010.00	69.00	2,227.47	851.53
1 -100-210-100-61410-5400	COPIER LEASE-CBES	-	2,382.00	(2,382.00)	2,908.56	(2,908.56)
1 -100-210-100-61410-5500	TRAVEL-CBES	860.00	1,063.00	(203.00)	1,173.34	(313.34)
1 -100-211-100-61410-1126	SALARIES: PRINCIPAL-DPS	91,937.00	90,170.00	1,767.00	67,627.53	24,309.47
1 -100-211-100-61410-1127	SALARIES: ASSISTANT PRINCIPAL-DPS	36,041.00	35,352.00	689.00	23,568.00	12,473.00
1 -100-211-100-61410-1150	SALARIES: OFFICE CLERICAL-DPS	47,409.00	46,503.00	906.00	34,731.70	12,677.30
1 -100-211-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,440.00	(3,440.00)
1 -100-211-100-61410-2100	FICA BENEFIT SCHOOL ADM-DPS	13,417.00	13,160.00	257.00	9,964.69	3,452.31
1 -100-211-100-61410-2210	VRS BENEFIT SCHOOL ADM-DPS	21,222.00	22,715.00	(1,493.00)	17,036.29	4,185.71
1 -100-211-100-61410-2220	VRS HYBRID PLAN-DPS	5,489.00	5,876.00	(387.00)	4,273.12	1,215.88
1 -100-211-100-61410-2300	HMP BENEFIT SCHOOL ADM-DPS	21,255.00	20,805.00	450.00	12,273.33	8,981.67
1 -100-211-100-61410-2400	GLI BENEFIT SCHOOL ADM-DPS	2,350.00	2,305.00	45.00	1,718.06	631.94
1 -100-211-100-61410-2510	DISABILITY HYBRID PLAN-DPS	86.00	84.00	2.00	61.28	24.72
1 -100-211-100-61410-2750	RETIREE HEALTH CARE CREDIT-DPS	2,122.00	2,082.00	40.00	1,551.41	570.59
1 -100-211-100-61410-5400	COPIER LEASE-DPS	-	2,110.00	(2,110.00)	2,110.20	(2,110.20)
1 -100-211-100-61410-5500	TRAVEL-DPS	860.00	665.00	195.00	-	860.00
1 -100-212-100-61410-1126	SALARIES: PRINCIPAL-GIS	93,437.00	91,670.00	1,767.00	68,662.66	24,774.34
1 -100-212-100-61410-1127	SALARIES: ASSISTANT PRINCIPAL-GIS	36,041.00	35,352.00	689.00	23,568.00	12,473.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-212-100-61410-1150	SALARIES: OFFICE CLERICAL-GIS	72,122.00	38,706.00	33,416.00	38,820.24	33,301.76
1 -100-212-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,735.00	(3,735.00)
1 -100-212-100-61410-2100	FICA BENEFIT SCHOOL ADM-GIS	15,422.00	12,678.00	2,744.00	9,905.88	5,516.12
1 -100-212-100-61410-2210	VRS BENEFIT SCHOOL ADM-GIS	14,230.00	15,236.00	(1,006.00)	11,426.67	2,803.33
1 -100-212-100-61410-2220	VRS HYBRID PLAN-GIS	17,468.00	12,308.00	5,160.00	11,014.33	6,453.67
1 -100-212-100-61410-2300	HMP BENEFIT SCHOOL ADM-GIS	42,245.00	38,296.00	3,949.00	24,398.43	17,846.57
1 -100-212-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,800.00	4,800.00	0.00	3,360.00	1,440.00
1 -100-212-100-61410-2400	GLI BENEFIT SCHOOL ADM-GIS	2,701.00	2,221.00	480.00	1,809.34	891.66
1 -100-212-100-61410-2510	DISABILITY HYBRID PLAN-GIS	257.00	176.00	81.00	157.84	99.16
1 -100-212-100-61410-2750	RETIREE HEALTH CARE CREDIT-GIS	2,439.00	2,005.00	434.00	1,633.70	805.30
1 -100-212-100-61410-5400	COPIER LEASE-GIS	-	2,908.00	(2,908.00)	2,908.36	(2,908.36)
1 -100-212-100-61410-5500	TRAVEL-GIS	860.00	665.00	195.00	-	860.00
1 -100-214-100-61410-1126	SALARIES: PRINCIPAL-TIS	91,937.00	90,170.00	1,767.00	67,627.53	24,309.47
1 -100-214-100-61410-1127	SALARIES: ASST PRINCIPAL-TIS	36,041.00	35,352.00	689.00	23,568.00	12,473.00
1 -100-214-100-61410-1150	SALARIES: OFFICE CLERICAL-TIS	83,941.00	81,325.00	2,616.00	57,605.35	26,335.65
1 -100-214-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	4,136.00	(4,136.00)
1 -100-214-100-61410-2100	FICA BENEFIT SCHOOL ADM-TIS	16,212.00	15,824.00	388.00	10,851.39	5,360.61
1 -100-214-100-61410-2210	VRS BENEFIT SCHOOL ADM-TIS	26,786.00	28,502.00	(1,716.00)	21,376.98	5,409.02
1 -100-214-100-61410-2220	VRS HYBRID PLAN-TIS	6,390.00	5,876.00	514.00	4,273.04	2,116.96
1 -100-214-100-61410-2300	HMP BENEFIT SCHOOL ADM-TIS	69,685.00	58,071.00	11,614.00	40,338.93	29,346.07
1 -100-214-100-61410-2400	GLI BENEFIT SCHOOL ADM-TIS	2,840.00	2,772.00	68.00	2,068.14	771.86
1 -100-214-100-61410-2510	DISABILITY HYBRID PLAN-TIS	86.00	84.00	2.00	61.28	24.72
1 -100-214-100-61410-2750	RETIREE HEALTH CARE CREDIT-TIS	2,564.00	2,503.00	61.00	1,867.32	696.68
1 -100-214-100-61410-5400	COPIER LEASE-TIS	-	3,043.00	(3,043.00)	4,765.45	(4,765.45)
1 -100-214-100-61410-5500	TRAVEL-TIS	860.00	860.00	0.00	-	860.00
1 -100-216-100-61410-1126	SALARIES: PRINCIPAL-RES	95,487.00	93,651.00	1,836.00	70,238.25	25,248.75
1 -100-216-100-61410-1127	SALARIES: ASST PRINCIPAL-RES	74,951.00	70,704.00	4,247.00	47,136.00	27,815.00
1 -100-216-100-61410-1150	SALARIES: OFFICE CLERICAL-RES	63,448.00	72,567.00	(9,119.00)	57,163.47	6,284.53
1 -100-216-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	4,738.00	(4,738.00)
1 -100-216-100-61410-2100	FICA BENEFIT SCHOOL ADM-RES	17,892.00	18,125.00	(233.00)	13,244.63	4,647.37
1 -100-216-100-61410-2210	VRS BENEFIT SCHOOL ADM-RES	31,145.00	39,376.00	(8,231.00)	28,544.03	2,600.97
1 -100-216-100-61410-2220	VRS HYBRID PLAN-RES	5,210.00		5,210.00		5,210.00
1 -100-216-100-61410-2300	HMP BENEFIT SCHOOL ADM-RES	55,010.00	39,310.00	15,700.00	26,066.78	28,943.22
1 -100-216-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-216-100-61410-2400	GLI BENEFIT SCHOOL ADM-RES	3,134.00	3,175.00	(41.00)	2,301.39	832.61
1 -100-216-100-61410-2510	DISABILITY HYBRID PLAN-RES	70.00		70.00		70.00
1 -100-216-100-61410-2750	RETIREE HEALTH CARE CREDIT-RES	2,830.00	2,867.00	(37.00)	2,078.10	751.90
1 -100-216-100-61410-5400	COPIER LEASE-RES	-	4,155.00	(4,155.00)	4,512.25	(4,512.25)
1 -100-216-100-61410-5500	TRAVEL-RES	860.00	860.00	0.00	-	860.00
1 -100-218-100-61410-1126	SALARIES: PRINCIPAL-TPS	95,487.00	93,651.00	1,836.00	70,238.25	25,248.75
1 -100-218-100-61410-1127	SALARIES: ASST PRINCIPAL-TPS	36,041.00	35,352.00	689.00	23,568.00	12,473.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-218-100-61410-1150	SALARIES: OFFICE CLERICAL-TPS	69,712.00	67,896.00	1,816.00	47,582.00	22,130.00
1 -100-218-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	3,938.00	(3,938.00)
1 -100-218-100-61410-2100	FICA BENEFIT SCHOOL ADM-TPS	15,395.00	15,063.00	332.00	10,801.71	4,593.29
1 -100-218-100-61410-2210	VRS BENEFIT SCHOOL ADM-TPS	20,854.00	22,242.00	(1,388.00)	16,681.59	4,172.41
1 -100-218-100-61410-2220	VRS HYBRID PLAN-TPS	11,403.00	10,483.00	920.00	7,623.68	3,779.32
1 -100-218-100-61410-2300	HMP BENEFIT SCHOOL ADM-TPS	45,395.00	42,411.00	2,984.00	26,641.63	18,753.37
1 -100-218-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS-TPS	4,000.00	4,400.00	(400.00)	2,840.00	1,160.00
1 -100-218-100-61410-2400	GLI BENEFIT SCHOOL ADM-TPS	2,697.00	2,638.00	59.00	1,959.61	737.39
1 -100-218-100-61410-2510	DISABILITY HYBRID PLAN-TPS	153.00	150.00	3.00	109.28	43.72
1 -100-218-100-61410-2750	RETIREE HEALTH CARE CREDIT-TPS	2,435.00	2,382.00	53.00	1,769.65	665.35
1 -100-218-100-61410-5500	TRAVEL-TPS	860.00	635.00	225.00	-	860.00
1 -100-301-100-61410-1126	SALARIES: PRINCIPAL-GHS	104,471.00	102,458.00	2,013.00	76,843.53	27,627.47
1 -100-301-100-61410-1127	SALARIES: ASST PRINCIPAL-GHS	89,624.00	87,903.00	1,721.00	65,927.25	23,696.75
1 -100-301-100-61410-1150	SALARIES: OFFICE CLERICAL-GHS	70,809.00	68,790.00	2,019.00	45,931.85	24,877.15
1 -100-301-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	5,183.00	(5,183.00)
1 -100-301-100-61410-2100	FICA BENEFIT SCHOOL ADM-GHS	20,265.00	19,825.00	440.00	14,654.54	5,610.46
1 -100-301-100-61410-2210	VRS BENEFIT SCHOOL ADM-GHS	29,561.00	31,638.00	(2,077.00)	23,728.50	5,832.50
1 -100-301-100-61410-2220	VRS HYBRID PLAN-GHS	12,554.00	11,433.00	1,121.00	8,460.43	4,093.57
1 -100-301-100-61410-2300	HMP BENEFIT SCHOOL ADM-GHS	38,310.00	31,915.00	6,395.00	22,122.54	16,187.46
1 -100-301-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	4,000.00	0.00	2,800.00	1,200.00
1 -100-301-100-61410-2400	GLI BENEFIT SCHOOL ADM-GHS	3,550.00	3,473.00	77.00	2,595.37	954.63
1 -100-301-100-61410-2510	DISABILITY HYBRID PLAN-GHS	169.00	164.00	5.00	121.09	47.91
1 -100-301-100-61410-2750	RETIREE HEALTH CARE CREDIT-GHS	3,205.00	3,136.00	69.00	2,343.55	861.45
1 -100-301-100-61410-5400	COPIER LEASE-GHS	-	3,710.00	(3,710.00)	5,159.35	(5,159.35)
1 -100-301-100-61410-5500	TRAVEL-GHS	945.00	16,275.00	(15,330.00)	-	945.00
1 -100-301-100-61410-6000	MATERIALS & SUPPLIES-GHS	-	-	0.00	(1,500.00)	1,500.00
1 -100-301-100-61410-6011	BAND, FOOTBALL, COMPETITION UNIFORMS-GHS	-	12,450.00	(12,450.00)	-	0.00
1 -100-303-100-61410-1126	SALARIES: PRINCIPAL-RHS	104,471.00	102,458.00	2,013.00	76,843.53	27,627.47
1 -100-303-100-61410-1127	SALARIES: ASST PRINCIPAL-RHS	89,624.00	99,049.00	(9,425.00)	65,927.25	23,696.75
1 -100-303-100-61410-1150	SALARIES: OFFICE CLERICAL-RHS	77,020.00	70,836.00	6,184.00	52,619.92	24,400.08
1 -100-303-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	5,225.00	(5,225.00)
1 -100-303-100-61410-2100	FICA BENEFIT SCHOOL ADM-RHS	20,740.00	20,834.00	(94.00)	15,017.21	5,722.79
1 -100-303-100-61410-2210	VRS BENEFIT SCHOOL ADM-RHS	35,619.00	39,923.00	(4,304.00)	28,553.22	7,065.78
1 -100-303-100-61410-2220	VRS HYBRID PLAN-RHS	5,672.00	5,340.00	332.00	3,459.82	2,212.18
1 -100-303-100-61410-2300	HMP BENEFIT SCHOOL ADM-RHS	29,650.00	47,621.00	(17,971.00)	17,426.71	12,223.29
1 -100-303-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,400.00	7,800.00	(3,400.00)	3,230.00	1,170.00
1 -100-303-100-61410-2400	GLI BENEFIT SCHOOL ADM-RHS	3,633.00	3,649.00	(16.00)	2,620.83	1,012.17
1 -100-303-100-61410-2510	DISABILITY HYBRID PLAN-RHS	89.00	76.00	13.00	56.64	32.36
1 -100-303-100-61410-2750	RETIREE HEALTH CARE CREDIT-RHS	3,280.00	3,295.00	(15.00)	2,330.60	949.40
1 -100-303-100-61410-5500	TRAVEL-RHS	945.00	16,330.00	(15,385.00)	336.64	608.36
1 -100-303-100-61410-6011	BAND, FOOTBALL, COMPETITION UNIFORMS-RHS	-	15,000.00	(15,000.00)	-	0.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-304-100-61410-1126	SALARIES: PRINCIPAL-THS	104,471.00	102,458.00	2,013.00	76,843.53	27,627.47
1 -100-304-100-61410-1127	SALARIES: ASST PRINCIPAL-THS	89,624.00	87,903.00	1,721.00	63,858.99	25,765.01
1 -100-304-100-61410-1150	SALARIES: OFFICE CLERICAL-THS	82,279.00	77,798.00	4,481.00	56,115.05	26,163.95
1 -100-304-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	5,322.00	(5,322.00)
1 -100-304-100-61410-2100	FICA BENEFIT SCHOOL ADM-THS	21,143.00	20,514.00	629.00	15,259.52	5,883.48
1 -100-304-100-61410-2210	VRS BENEFIT SCHOOL ADM-THS	36,781.00	39,018.00	(2,237.00)	29,263.50	7,517.50
1 -100-304-100-61410-2220	VRS HYBRID PLAN-THS	6,182.00	5,550.00	632.00	4,162.51	2,019.49
1 -100-304-100-61410-2300	HMP BENEFIT SCHOOL ADM-THS	38,310.00	31,915.00	6,395.00	22,122.55	16,187.45
1 -100-304-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	4,000.00	0.00	2,800.00	1,200.00
1 -100-304-100-61410-2400	GLI BENEFIT SCHOOL ADM-THS	3,703.00	3,593.00	110.00	2,695.04	1,007.96
1 -100-304-100-61410-2510	DISABILITY HYBRID PLAN-THS	83.00	79.00	4.00	59.58	23.42
1 -100-304-100-61410-2750	RETIREE HEALTH CARE CREDIT-THS	3,344.00	3,245.00	99.00	2,433.67	910.33
1 -100-304-100-61410-5400	COPIER LEASE-THS	-	1,351.00	(1,351.00)	1,350.86	(1,350.86)
1 -100-304-100-61410-5500	TRAVEL-THS	945.00	16,330.00	(15,385.00)	207.37	737.63
1 -100-304-100-61410-6000	MATERIALS & SUPPLIES-THS	-	92.00	(92.00)	92.00	(92.00)
1 -100-304-100-61410-6011	BAND, FOOTBALL, COMPETITION UNIFORMS-THS	-	15,000.00	(15,000.00)	-	0.00
1 -100-306-100-61410-1126	SALARIES: PRINCIPAL-GMS 8TH GRADE	25,688.00	32,686.00	(6,998.00)	21,115.73	4,572.27
1 -100-306-100-61410-1127	SALARIES: ASST PRINCIPAL-GMS 8TH	28,935.00	25,196.00	3,739.00	18,919.95	10,015.05
1 -100-306-100-61410-1150	SALARIES: OFFICE CLERICAL-GMS 8TH	25,474.00	24,581.00	893.00	17,100.60	8,373.40
1 -100-306-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	1,713.03	(1,713.03)
1 -100-306-100-61410-2100	FICA BENEFIT SCHOOL ADM-GMS 8TH	6,127.00	6,308.00	(181.00)	4,379.86	1,747.14
1 -100-306-100-61410-2210	VRS BENEFIT SCHOOL ADM-GMS 8TH	10,347.00	11,759.00	(1,412.00)	8,512.14	1,834.86
1 -100-306-100-61410-2220	VRS HYBRID PLAN-GMS 8TH	2,156.00	1,946.00	210.00	1,415.53	740.47
1 -100-306-100-61410-2300	HMP BENEFIT SCHOOL ADM-GMS 8TH	18,444.00	13,273.00	5,171.00	9,571.90	8,872.10
1 -100-306-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	2,112.00	2,640.00	(528.00)	1,346.40	765.60
1 -100-306-100-61410-2400	GLI BENEFIT SCHOOL ADM-GMS 8TH	1,073.00	1,105.00	(32.00)	800.38	272.62
1 -100-306-100-61410-2510	DISABILITY HYBRID PLAN-GMS 8TH	29.00	28.00	1.00	20.31	8.69
1 -100-306-100-61410-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	969.00	998.00	(29.00)	722.82	246.18
1 -100-306-100-61410-5400	COPIER LEASE-GMS 8TH	-	973.00	(973.00)	1,220.90	(1,220.90)
1 -100-306-100-61410-5500	TRAVEL-GMS 8TH GRADE ALLOCATION	340.00	3,673.00	(3,333.00)	-	340.00
1 -100-307-100-61410-1126	SALARIES: PRINCIPAL-RMS 8TH	35,348.00	34,667.00	681.00	26,000.35	9,347.65
1 -100-307-100-61410-1127	SALARIES: ASST PRINCIPAL-RMS 8TH	30,689.00	26,723.00	3,966.00	20,673.84	10,015.16
1 -100-307-100-61410-1150	SALARIES: OFFICE CLERICAL-RMS 8TH	26,638.00	25,786.00	852.00	17,863.55	8,774.45
1 -100-307-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	1,743.71	(1,743.71)
1 -100-307-100-61410-2100	FICA BENEFIT SCHOOL ADM-RMS 8TH	7,090.00	6,669.00	421.00	4,812.57	2,277.43
1 -100-307-100-61410-2210	VRS BENEFIT SCHOOL ADM-RMS 8TH	14,114.00	14,489.00	(375.00)	10,821.80	3,292.20
1 -100-307-100-61410-2300	HMP BENEFIT SCHOOL ADM-RMS 8TH	23,552.00	20,618.00	2,934.00	14,092.29	9,459.71
1 -100-307-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	700.00	1,540.00	(840.00)	910.00	(210.00)
1 -100-307-100-61410-2400	GLI BENEFIT SCHOOL ADM-RMS 8TH	1,242.00	1,168.00	74.00	872.49	369.51
1 -100-307-100-61410-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	1,121.00	1,055.00	66.00	787.74	333.26
1 -100-307-100-61410-5400	COPIER LEASE-RMS 8TH	-	3,155.00	(3,155.00)	3,155.19	(3,155.19)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-307-100-61410-5500	TRAVEL-RMS 8TH GRADE ALLOCATION	340.00	3,673.00	(3,333.00)	19.00	321.00
1 -100-308-100-61410-1126	SALARIES: PRINCIPAL-TMS 8TH GRADE	32,318.00	32,704.00	(386.00)	23,771.70	8,546.30
1 -100-308-100-61410-1127	SALARIES: ASST. PRINCIPAL-TMS 8TH GRADE	24,909.00	25,407.00	(498.00)	16,288.24	8,620.76
1 -100-308-100-61410-1150	SALARIES: OFFICE CLERICAL-TMS 8TH GRADE	21,632.00	23,552.00	(1,920.00)	15,843.20	5,788.80
1 -100-308-100-61410-1660	BONUS: MERIT PAY	-	-	0.00	1,487.04	(1,487.04)
1 -100-308-100-61410-2100	FICA BENEFIT SCHOOL ADM-TMS 8TH GRADE	6,033.00	6,247.00	(214.00)	4,316.62	1,716.38
1 -100-308-100-61410-2210	VRS BENEFIT SCHOOL ADM-TMS 8TH GRADE	10,632.00	12,622.00	(1,990.00)	8,949.87	1,682.13
1 -100-308-100-61410-2220	VRS HYBRID PLAN-TMS 8TH GRADE	1,378.00	950.00	428.00	536.08	841.92
1 -100-308-100-61410-2300	HMP BENEFIT SCHOOL ADM-TMS 8TH GRADE	12,259.00	13,489.00	(1,230.00)	7,041.37	5,217.63
1 -100-308-100-61410-2320	HSA EMPLOYER CONTRIBUTIONS	1,280.00	1,408.00	(128.00)	857.60	422.40
1 -100-308-100-61410-2400	GLI BENEFIT SCHOOL ADM-TMS 8TH GRADE	1,057.00	1,080.00	(23.00)	764.91	292.09
1 -100-308-100-61410-2510	DISABILITY HYBRID PLAN-TMS 8TH GRADE	22.00	14.00	8.00	7.68	14.32
1 -100-308-100-61410-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH GRADE	954.00	988.00	(34.00)	690.70	263.30
1 -100-308-100-61410-5400	COPIER LEASE-TMS 8TH	-	683.00	(683.00)	4,491.83	(4,491.83)
1 -100-308-100-61410-5500	TRAVEL-TMS 8TH GRADE ALLOCATION	340.00	3,673.00	(3,333.00)	-	340.00
1 -100-900-100-62110-1111	SALARIES: BOARD MEMBERS	36,300.00	36,300.00	0.00	27,225.00	9,075.00
1 -100-900-100-62110-2100	FICA BENEFIT	2,777.00	2,777.00	0.00	1,874.05	902.95
1 -100-900-100-62110-2300	HMP BENEFITS	17,580.00	17,908.00	(328.00)	10,456.55	7,123.45
1 -100-900-100-62110-2320	HSA EMPLOYER CONTRIBUTIONS	2,400.00	3,900.00	(1,500.00)	1,830.00	570.00
1 -100-900-100-62110-3000	PURCHASES	5,200.00	3,993.00	1,207.00	4,389.00	811.00
1 -100-900-100-62110-3120	CONFERENCES & TRAINING	3,000.00	10,000.00	(7,000.00)	2,370.00	630.00
1 -100-900-100-62110-5500	TRAVEL	4,500.00	10,000.00	(5,500.00)	3,496.00	1,004.00
1 -100-900-100-62110-5800	MISCELLANEOUS	4,000.00	3,000.00	1,000.00	2,421.75	1,578.25
1 -100-900-100-62110-5801	DUES & SUBSCRIPTIONS	-	2,500.00	(2,500.00)	-	0.00
1 -100-900-100-62110-6000	MATERIALS & SUPPLIES	-	44.00	(44.00)	43.64	(43.64)
1 -100-900-100-62120-1110	SALARIES: ADMINISTRATIVE	157,457.00		157,457.00		157,457.00
1 -100-900-100-62120-1112	SALARIES: SUPERINTENDENT	154,530.00	159,075.00	(4,545.00)	113,625.00	40,905.00
1 -100-900-100-62120-1113	SALARIES: DEPUTY SUPERINTENDENT	133,523.00	130,942.00	2,581.00	98,206.56	35,316.44
1 -100-900-100-62120-1130	SALARIES: SUPERVISOR OF TESTING	100,993.00	99,049.00	1,944.00	74,286.81	26,706.19
1 -100-900-100-62120-1150	SALARIES: EXECUTIVE SECRETARY	74,599.00	73,356.00	1,243.00	51,960.50	22,638.50
1 -100-900-100-62120-1660	BONUS: MERIT PAY	-	-	0.00	9,097.00	(9,097.00)
1 -100-900-100-62120-2100	FICA BENEFIT	47,820.00	35,681.00	12,139.00	25,823.71	21,996.29
1 -100-900-100-62120-2210	VRS BENEFIT	93,071.00	75,193.00	17,878.00	55,450.20	37,620.80
1 -100-900-100-62120-2300	HMP BENEFIT	83,415.00	54,416.00	28,999.00	288,973.56	(205,558.56)
1 -100-900-100-62120-2320	HSA EMPLOYER CONTRIBUTIONS	11,300.00	8,300.00	3,000.00	5,810.00	5,490.00
1 -100-900-100-62120-2400	GLI BENEFIT	8,189.00	6,062.00	2,127.00	4,470.61	3,718.39
1 -100-900-100-62120-2700	WORKER'S COMPENSATION	20,974.00	43,185.00	(22,211.00)	20,973.52	0.48
1 -100-900-100-62120-2750	RETIREE HEALTH CARE CREDIT	7,394.00	5,474.00	1,920.00	4,036.86	3,357.14
1 -100-900-100-62120-2800	OTHER BENEFITS	4,000.00	4,000.00	0.00	-	4,000.00
1 -100-900-100-62120-3000	PURCHASED SERVICES	305,946.00	295,948.00	9,998.00	20,129.52	285,816.48
1 -100-900-100-62120-3120	STAFF TRAINING	1,505.00	5,000.00	(3,495.00)	1,110.00	395.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-62120-5300	INSURANCE	42,026.00	42,026.00	0.00	42,026.00	0.00
1 -100-900-100-62120-5400	LEASES AND RENTALS	25,038.00	25,000.00	38.00	20,492.72	4,545.28
1 -100-900-100-62120-5500	TRAVEL	2,472.00	4,000.00	(1,528.00)	606.63	1,865.37
1 -100-900-100-62120-5600	CONTRIBUTIONS TO OTHER ENTITIES	-	1,582.00	(1,582.00)	1,581.75	(1,581.75)
1 -100-900-100-62120-5800	MISCELLANEOUS	3,479.00	827.00	2,652.00	163.00	3,316.00
1 -100-900-100-62120-5801	DUES AND ASSOCIATION MEMBERSHIPS	6,180.00	8,000.00	(1,820.00)	6,180.00	0.00
1 -100-900-100-62120-6000	MATERIALS AND SUPPLIES	60,132.00	38,956.00	21,176.00	26,690.65	33,441.35
1 -100-900-100-62120-6001	OFFICE SUPPLIES	2,357.00	1,179.00	1,178.00	1,178.59	1,178.41
1 -100-900-100-62120-8100	CAPITAL OUTLAY REPLACEMENT	12,783.00	12,785.00	(2.00)	-	12,783.00
1 -100-900-100-62130-1110	SALARIES: COMMUNICATIONS OFFICER	30,261.00	29,407.00	854.00	17,849.05	12,411.95
1 -100-900-100-62130-1660	BONUS: MERIT PAY	-	-	0.00	588.00	(588.00)
1 -100-900-100-62130-2100	FICA BENEFIT: COMMUNICATIONS OFFICER	2,315.00	2,250.00	65.00	1,278.29	1,036.71
1 -100-900-100-62130-2220	VRS HYBRID PLAN	5,365.00	4,887.00	478.00	3,421.32	1,943.68
1 -100-900-100-62130-2300	HMP INSURANCE	8,790.00	8,954.00	(164.00)	5,391.31	3,398.69
1 -100-900-100-62130-2320	HSA EMPLOYER CONTRIBUTIONS	1,200.00	1,950.00	(750.00)	990.00	210.00
1 -100-900-100-62130-2400	GLI INSURANCE	405.00	394.00	11.00	275.87	129.13
1 -100-900-100-62130-2510	DISABILITY INSURANCE-HYBRID PLAN	72.00	70.00	2.00	49.07	22.93
1 -100-900-100-62130-2750	RETIREE HEALTH CARE CREDIT	366.00	356.00	10.00	249.06	116.94
1 -100-900-100-62130-5202	POSTAGE	6,000.00	6,000.00	0.00	5,030.90	969.10
1 -100-900-100-62130-6000	MATERIALS AND SUPPLIES	-	91.00	(91.00)	91.29	(91.29)
1 -100-900-100-62140-1110	SALARIES: HR SUPERVISOR/DIRECTOR	104,471.00	102,458.00	2,013.00	76,843.53	27,627.47
1 -100-900-100-62140-1150	SALARIES: HR ASSISTANT	55,457.00	54,370.00	1,087.00	38,512.14	16,944.86
1 -100-900-100-62140-1660	BONUS: MERIT PAY	-	-	0.00	3,136.00	(3,136.00)
1 -100-900-100-62140-2100	FICA BENEFIT	12,234.00	11,997.00	237.00	8,791.50	3,442.50
1 -100-900-100-62140-2210	VRS BENEFIT	24,357.00	26,065.00	(1,708.00)	19,548.55	4,808.45
1 -100-900-100-62140-2300	HMP INSURANCE	29,650.00	23,846.00	5,804.00	17,015.23	12,634.77
1 -100-900-100-62140-2320	HSA EMPLOYER CONTRIBUTIONS	4,400.00	2,440.00	1,960.00	2,880.00	1,520.00
1 -100-900-100-62140-2400	GLI INSURANCE	2,143.00	2,102.00	41.00	1,576.16	566.84
1 -100-900-100-62140-2600	UNEMPLOYMENT INSURANCE	-	3,837.00	(3,837.00)	3,837.26	(3,837.26)
1 -100-900-100-62140-2750	RETIREE HEALTH CARE CREDIT	1,935.00	1,898.00	37.00	1,423.17	511.83
1 -100-900-100-62140-3000	PURCHASED SERVICES	18,000.00	14,716.00	3,284.00	17,054.00	946.00
1 -100-900-100-62140-3120	STAFF TRAINING	2,500.00	3,000.00	(500.00)	2,114.00	386.00
1 -100-900-100-62140-5500	TRAVEL	1,500.00	1,000.00	500.00	1,007.73	492.27
1 -100-900-100-62140-5801	DUES AND ASSOC. MEMBERSHIPS	675.00	425.00	250.00	425.00	250.00
1 -100-900-100-62140-5810	FEDERAL EXCISE TAX - SELF INS HEALTH	5,000.00	4,843.00	157.00	4,843.44	156.56
1 -100-900-100-62140-6000	MATERIALS AND SUPPLIES	1,500.00	3,000.00	(1,500.00)	569.81	930.19
1 -100-900-100-62150-1110	SALARIES: GRANTS MANAGER	104,471.00	102,458.00	2,013.00	76,843.53	27,627.47
1 -100-900-100-62150-1660	BONUS: GRANTS MANAGER	-	-	0.00	2,049.00	(2,049.00)
1 -100-900-100-62150-2100	FICA BENEFIT	7,992.00	7,838.00	154.00	5,920.52	2,071.48
1 -100-900-100-62150-2210	VRS BENEFIT	15,911.00	17,029.00	(1,118.00)	12,771.36	3,139.64
1 -100-900-100-62150-2300	HMP BENEFIT	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-62150-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-900-100-62150-2400	GLI BENEFIT	1,400.00	1,373.00	27.00	1,029.69	370.31
1 -100-900-100-62150-2750	RETIREE HEALTH CARE CREDIT	1,264.00	1,240.00	24.00	929.79	334.21
1 -100-900-100-62150-3120	STAFF TRAINING	-	3,000.00	(3,000.00)	-	0.00
1 -100-900-100-62150-5500	TRAVEL	-	1,000.00	(1,000.00)	-	0.00
1 -100-900-100-62160-1110	SALARIES: FINANCE DIRECTOR	102,591.00	100,578.00	2,013.00	75,433.50	27,157.50
1 -100-900-100-62160-1150	SALARIES: OFFICE CLERICAL	282,878.00	276,091.00	6,787.00	196,152.74	86,725.26
1 -100-900-100-62160-1660	BONUS: MERIT PAY	-	-	0.00	7,534.00	(7,534.00)
1 -100-900-100-62160-2100	FICA BENEFIT	29,488.00	28,815.00	673.00	19,268.79	10,219.21
1 -100-900-100-62160-2210	VRS BENEFIT	29,558.00	31,661.00	(2,103.00)	23,746.13	5,811.87
1 -100-900-100-62160-2220	VRS HYBRID PLAN	32,854.00	30,941.00	1,913.00	23,205.76	9,648.24
1 -100-900-100-62160-2300	HMP BENEFIT	921,790.00	877,652.00	44,138.00	887,801.56	33,988.44
1 -100-900-100-62160-2320	HSA EMPLOYER CONTRIBUTIONS	3,900.00	3,900.00	0.00	2,730.00	1,170.00
1 -100-900-100-62160-2400	GLI BENEFIT	5,165.00	5,047.00	118.00	3,785.34	1,379.66
1 -100-900-100-62160-2510	DISABILITY INSURANCE-HYBRID PLAN	456.00	443.00	13.00	332.36	123.64
1 -100-900-100-62160-2750	RETIREE HEALTH CARE CREDIT	4,664.00	4,558.00	106.00	3,418.52	1,245.48
1 -100-900-100-62160-2845	HMP	905,712.00	-	905,712.00	-	905,712.00
1 -100-900-100-62160-2847	HSA CONTRIBUTIONS	3,900.00	-	3,900.00	-	3,900.00
1 -100-900-100-62160-3000	PURCHASED SERVICES	-	5,063.00	(5,063.00)	9,832.50	(9,832.50)
1 -100-900-100-62160-3120	STAFF TRAINING	-	3,000.00	(3,000.00)	395.00	(395.00)
1 -100-900-100-62160-5500	TRAVEL	-	1,000.00	(1,000.00)	891.52	(891.52)
1 -100-900-100-62160-5800	MISCELLANEOUS	-	849.00	(849.00)	1,944.28	(1,944.28)
1 -100-900-100-62160-6000	MATERIALS AND SUPPLIES	20,000.00	19,005.00	995.00	21,321.73	(1,321.73)
1 -100-900-100-62170-3600	ADVERTISING	4,500.00	5,000.00	(500.00)	4,377.61	122.39
1 -100-900-100-62210-1110	SALARIES: TRUANCY & DISTANCE LEARNING	104,143.00	102,200.00	1,943.00	76,649.31	27,493.69
1 -100-900-100-62210-1660	BONUS: MERIT PAY	-	-	0.00	2,044.00	(2,044.00)
1 -100-900-100-62210-2100	FICA BENEFITS	7,967.00	5,174.00	2,793.00	5,792.46	2,174.54
1 -100-900-100-62210-2210	VRS BENEFITS	15,861.00	11,324.00	4,537.00	12,739.14	3,121.86
1 -100-900-100-62210-2300	HMP BENEFITS	20,940.00	10,350.00	10,590.00	12,094.90	8,845.10
1 -100-900-100-62210-2400	GLI BENEFIT	1,396.00	913.00	483.00	1,027.08	368.92
1 -100-900-100-62210-2750	RETIREE HEALTH CARE CREDIT	1,260.00	824.00	436.00	927.45	332.55
1 -100-900-100-62220-1110	SALARIES: SUPERVISOR, NURSES	93,469.00		93,469.00		93,469.00
1 -100-900-100-62220-1131	SALARIES: NURSES	507,043.00		507,043.00		507,043.00
1 -100-900-100-62220-1134	SALARIES: MEDICAL ASSISTANTS	140,207.00	53,241.00	86,966.00	27,588.00	112,619.00
1 -100-900-100-62220-1150	SALARIES: HEALTH SERVICES SECRETARY	30,650.00	29,374.00	1,276.00	17,557.60	13,092.40
1 -100-900-100-62220-1660	BONUS: MERIT PAY	-	-	0.00	14,456.00	(14,456.00)
1 -100-900-100-62220-2100	FICA BENEFIT	59,010.00	6,520.00	52,490.00	4,549.74	54,460.26
1 -100-900-100-62220-2210	VRS BENEFIT	24,874.00		24,874.00		24,874.00
1 -100-900-100-62220-2220	VRS HYBRID PLAN	89,089.00	14,164.00	74,925.00	3,550.55	85,538.45
1 -100-900-100-62220-2300	HMP BENEFIT	201,690.00	1,005.00	200,685.00	1,005.50	200,684.50
1 -100-900-100-62220-2320	HSA EMPLOYER CONTRIBUTIONS	10,300.00	200.00	10,100.00	200.00	10,100.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-62220-2400	GLI BENEFIT	9,179.00	1,142.00	8,037.00	286.24	8,892.76
1 -100-900-100-62220-2510	DISABILITY INSURANCE-HYBRID PLAN	1,242.00	203.00	1,039.00	50.88	1,191.12
1 -100-900-100-62220-2750	RETIREE HEALTH CARE CREDIT	8,288.00	1,031.00	7,257.00	258.55	8,029.45
1 -100-900-100-62220-3000	PURCHASED SERVICES	126,053.00	123,000.00	3,053.00	11,053.00	115,000.00
1 -100-900-100-62220-3120	STAFF TRAINING	140.00	550.00	(410.00)	140.00	0.00
1 -100-900-100-62220-5500	TRAVEL	1,793.00	4,000.00	(2,207.00)	1,311.79	481.21
1 -100-900-100-62220-5800	MISCELLANEOUS	450.00	450.00	0.00	450.00	0.00
1 -100-900-100-62220-5801	DUES AND ASSOC. MEMBERSHIP	730.00	1,000.00	(270.00)	365.00	365.00
1 -100-900-100-62220-6000	MATERIALS AND SUPPLIES	35,974.00	20,006.00	15,968.00	20,349.19	15,624.81
1 -100-900-100-63100-1110	SALARIES: SUPERVISORS	75,159.00	73,685.00	1,474.00	55,263.78	19,895.22
1 -100-900-100-63100-1150	SALARIES: OFFICE CLERICAL	45,419.00	43,785.00	1,634.00	31,014.46	14,404.54
1 -100-900-100-63100-1660	BONUS: MERIT PAY	-	-	0.00	2,350.00	(2,350.00)
1 -100-900-100-63100-2100	FICA BENEFIT	9,224.00	8,986.00	238.00	6,620.02	2,603.98
1 -100-900-100-63100-2210	VRS BENEFIT	18,364.00	19,524.00	(1,160.00)	14,642.64	3,721.36
1 -100-900-100-63100-2300	HMP BENEFIT	26,240.00	21,860.00	4,380.00	15,152.38	11,087.62
1 -100-900-100-63100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-900-100-63100-2400	GLI BENEFIT	1,616.00	1,574.00	42.00	1,180.61	435.39
1 -100-900-100-63100-2750	RETIREE HEALTH CARE CREDIT	1,459.00	1,421.00	38.00	1,065.97	393.03
1 -100-900-100-63100-3120	STAFF TRAINING	-	5,000.00	(5,000.00)	47.13	(47.13)
1 -100-900-100-63100-5500	TRAVEL	-	5,500.00	(5,500.00)	41.00	(41.00)
1 -100-900-100-63100-5800	MISCELLANEOUS	1,741.00	888.00	853.00	1,401.30	339.70
1 -100-900-100-63100-6000	MATERIALS AND SUPPLIES	-	7,500.00	(7,500.00)	407.91	(407.91)
1 -100-900-100-63200-1170	SALARIES: REGULAR BUS DRIVERS	819,783.00	749,708.00	70,075.00	528,945.70	290,837.30
1 -100-900-100-63200-1570	SALARIES: SUBSTITUTE BUS DRIVERS	165,888.00	141,250.00	24,638.00	131,429.50	34,458.50
1 -100-900-100-63200-1660	BONUS: MERIT PAY	-	-	0.00	14,428.00	(14,428.00)
1 -100-900-100-63200-1670	SALARIES: BUS DRIVERS SPECIAL TRIPS	59,316.00	68,786.00	(9,470.00)	54,731.44	4,584.56
1 -100-900-100-63200-2100	FICA BENEFIT	62,713.00	77,643.00	(14,930.00)	52,225.78	10,487.22
1 -100-900-100-63200-2210	VRS BENEFIT	59,967.00	58,048.00	1,919.00	42,541.58	17,425.42
1 -100-900-100-63200-2220	VRS HYBRID PLAN	73,159.00	61,980.00	11,179.00	39,273.68	33,885.32
1 -100-900-100-63200-2300	HMP BENEFIT	661,510.00	659,614.00	1,896.00	197,527.36	463,982.64
1 -100-900-100-63200-2320	HSA EMPLOYER CONTRIBUTIONS	21,800.00	28,200.00	(6,400.00)	16,100.00	5,700.00
1 -100-900-100-63200-2400	GLI BENEFIT	10,086.00	14,073.00	(3,987.00)	6,285.27	3,800.73
1 -100-900-100-63200-2510	DISABILITY INSURANCE-HYBRID PLAN	2,245.00	3,652.00	(1,407.00)	1,280.94	964.06
1 -100-900-100-63200-2700	WORKER'S COMPENSATION	209,131.00	53,975.00	155,156.00	86,826.52	122,304.48
1 -100-900-100-63200-2750	RHIC: VEHICLE OPERATIONS	14,678.00	20,479.00	(5,801.00)	8,965.38	5,712.62
1 -100-900-100-63200-2830	TERMINATION PAY	-	25,000.00	(25,000.00)	6,562.50	(6,562.50)
1 -100-900-100-63200-3000	PURCHASED SERVICES	36,470.00	7,500.00	28,970.00	1,422.36	35,047.64
1 -100-900-100-63200-3120	STAFF TRAINING	1,456.00	5,000.00	(3,544.00)	1,408.66	47.34
1 -100-900-100-63200-5300	INSURANCE	53,660.00	53,660.00	0.00	53,660.00	0.00
1 -100-900-100-63200-5500	TRAVEL	41.00	-	41.00	-	41.00
1 -100-900-100-63200-6000	SUPPLIES	279,672.00	124,717.00	154,955.00	71.93	279,600.07

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-63200-8100	CAPITAL OUTLAY REPLACEMENT	64,791.00	-	64,791.00	-	64,791.00
1 -100-900-100-63400-1165	SALARIES: MECHANICS REGULAR	300,109.00	290,705.00	9,404.00	180,592.91	119,516.09
1 -100-900-100-63400-1460	SALARIES: MECHANICS OVER-TIME	35,000.00	40,000.00	(5,000.00)	29,196.88	5,803.12
1 -100-900-100-63400-1660	BONUS: MERIT PAY	-	-	0.00	5,094.00	(5,094.00)
1 -100-900-100-63400-2100	FICA BENEFIT	22,958.00	25,299.00	(2,341.00)	15,525.34	7,432.66
1 -100-900-100-63400-2210	VRS BENEFIT	16,045.00	16,768.00	(723.00)	12,575.71	3,469.29
1 -100-900-100-63400-2220	VRS HYBRID PLAN	32,558.00	30,297.00	2,261.00	18,597.69	13,960.31
1 -100-900-100-63400-2300	HMP BENEFIT	122,010.00	108,291.00	13,719.00	57,571.02	64,438.98
1 -100-900-100-63400-2320	HSA EMPLOYER CONTRIBUTIONS	10,300.00	16,200.00	(5,900.00)	7,410.00	2,890.00
1 -100-900-100-63400-2400	GLI BENEFIT	4,021.00	3,895.00	126.00	2,580.26	1,440.74
1 -100-900-100-63400-2510	DISABILITY INSURANCE-HYBRID PLAN	1,027.00	988.00	39.00	606.40	420.60
1 -100-900-100-63400-2750	RHIC: VEHICLE MAINTENANCE	5,852.00	5,669.00	183.00	3,754.42	2,097.58
1 -100-900-100-63400-3000	PURCHASED SERVICES	-	500.00	(500.00)	-	0.00
1 -100-900-100-63400-5400	EQUIPMENT LEASE	-	500.00	(500.00)	-	0.00
1 -100-900-100-63400-6000	MATERIALS & SUPPLIES	27,184.00	27,043.00	141.00	19,510.71	7,673.29
1 -100-900-100-63400-6008	VEHICLE & EQUIPMENT FUELS	1,169,525.00	562,355.00	607,170.00	261,306.28	908,218.72
1 -100-900-100-63400-6009	VEHICLE SUPPLIES	280,000.00	155,985.00	124,015.00	176,680.77	103,319.23
1 -100-900-100-63400-6011	MECHANICS UNIFORMS	4,236.00	5,000.00	(764.00)	3,239.44	996.56
1 -100-900-100-63400-8100	CAPITAL OUTLAY REPLACEMENT	50,000.00	50,000.00	0.00	-	50,000.00
1 -100-900-100-63500-6000	MATERIALS & SUPPLIES	-	305.00	(305.00)	305.30	(305.30)
1 -100-900-100-63500-8100	SCHOOL BUS PURCHASES: REPLACEMENTS	1,136,144.00	780,992.00	355,152.00	-	1,136,144.00
1 -100-900-100-63700-6000	MATERIALS & SUPPLIES	-	2,000.00	(2,000.00)	-	0.00
1 -100-900-100-63700-8100	CAPITAL OUTLAY REPLACEMENT	65,000.00	64,791.00	209.00	64,791.00	209.00
1 -100-900-100-64100-1110	SALARIES: SUPERVISORS	76,170.00	74,676.00	1,494.00	56,007.00	20,163.00
1 -100-900-100-64100-1150	SALARIES: OFFICE CLERICAL	39,928.00	38,417.00	1,511.00	29,315.82	10,612.18
1 -100-900-100-64100-1660	BONUS: MERIT PAY	-	-	0.00	2,262.00	(2,262.00)
1 -100-900-100-64100-2100	FICA BENEFIT	8,882.00	8,652.00	230.00	6,440.23	2,441.77
1 -100-900-100-64100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	20,584.00	18,796.00	1,788.00	14,097.14	6,486.86
1 -100-900-100-64100-2300	HMP BENEFIT	26,880.00	22,400.00	4,480.00	15,526.26	11,353.74
1 -100-900-100-64100-2400	GLI BENEFIT	1,556.00	1,515.00	41.00	1,136.61	419.39
1 -100-900-100-64100-2510	DISABILITY INSURANCE-HYBRID PLAN	276.00	269.00	7.00	201.87	74.13
1 -100-900-100-64100-2700	WORKER'S COMPENSATION	55,000.00	57,269.00	(2,269.00)	57,268.64	(2,268.64)
1 -100-900-100-64100-2750	RETIREE HEALTH CARE CREDIT	1,405.00	1,368.00	37.00	1,026.36	378.64
1 -100-900-100-64100-3120	STAFF TRAINING	4,327.00	1,188.00	3,139.00	715.00	3,612.00
1 -100-900-100-64100-5400	COPIER LEASE MAINTENANCE	1,556.00	1,320.00	236.00	1,257.90	298.10
1 -100-900-100-64100-5800	MISCELLANEOUS	395.00	395.00	0.00	395.20	(0.20)
1 -100-900-100-64100-6000	MATERIALS AND SUPPLIES	-	1,977.00	(1,977.00)	2,225.54	(2,225.54)
1 -100-206-100-64200-1190	SALARIES: CUSTODIANS-GMS	125,825.00	122,260.00	3,565.00	79,697.54	46,127.46
1 -100-206-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,232.00	(2,232.00)
1 -100-206-100-64200-2100	FICA BENEFIT CUSTODIANS-GMS	9,626.00	9,353.00	273.00	6,209.91	3,416.09
1 -100-206-100-64200-2210	VRS BENEFIT CUSTODIANS-GMS	5,685.00	5,841.00	(156.00)	4,380.47	1,304.53

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-206-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	14,194.00	13,953.00	241.00	8,153.09	6,040.91
1 -100-206-100-64200-2300	HMP BENEFIT CUSTODIANS-GMS	12,070.00	45,015.00	(32,945.00)	6,970.16	5,099.84
1 -100-206-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-206-100-64200-2400	GLI BENEFIT CUSTODIANS-GMS	1,686.00	1,638.00	48.00	1,069.35	616.65
1 -100-206-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	467.00	429.00	38.00	253.19	213.81
1 -100-206-100-64200-2750	RHIC: CUSTODIANS-GMS	2,454.00	2,384.00	70.00	1,509.76	944.24
1 -100-206-100-64200-5101	ELECTRICIAL SERVICES-GMS	105,000.00	100,500.00	4,500.00	76,722.64	28,277.36
1 -100-206-100-64200-5102	COAL, GAS, OIL-GMS	55,000.00	51,305.00	3,695.00	23,762.04	31,237.96
1 -100-206-100-64200-5103	WATER AND SEWER SERVICES-GMS	23,000.00	2,250.00	20,750.00	1,576.75	21,423.25
1 -100-207-100-64200-1190	SALARIES: CUSTODIANS-RMS	162,619.00	129,884.00	32,735.00	108,842.61	53,776.39
1 -100-207-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,985.00	(2,985.00)
1 -100-207-100-64200-2100	FICA BENEFIT CUSTODIANS-RMS	12,440.00	9,936.00	2,504.00	8,164.20	4,275.80
1 -100-207-100-64200-2210	VRS BENEFIT CUSTODIANS-RMS	6,424.00	6,645.00	(221.00)	4,983.47	1,440.53
1 -100-207-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	20,575.00	14,384.00	6,191.00	11,558.40	9,016.60
1 -100-207-100-64200-2300	HMP BENEFIT CUSTODIANS-RMS	29,650.00	34,758.00	(5,108.00)	18,061.00	11,589.00
1 -100-207-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	4,400.00	6,400.00	(2,000.00)	3,280.00	1,120.00
1 -100-207-100-64200-2400	GLI BENEFIT CUSTODIANS-RMS	2,179.00	1,740.00	439.00	1,369.17	809.83
1 -100-207-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	635.00	469.00	166.00	376.85	258.15
1 -100-207-100-64200-2750	RHIC: CUSTODIANS-RMS	3,171.00	2,533.00	638.00	1,992.55	1,178.45
1 -100-207-100-64200-5101	ELECTRICAL SERVICES-RMS	193,000.00	189,660.00	3,340.00	145,871.22	47,128.78
1 -100-207-100-64200-5102	COAL, GAS, OIL-RMS	1,600.00	1,505.00	95.00	-	1,600.00
1 -100-207-100-64200-5103	WATER AND SEWER SERVICES-RMS	12,500.00	12,030.00	470.00	8,441.94	4,058.06
1 -100-208-100-64200-1190	SALARIES: CUSTODIANS TMS	169,097.00	161,944.00	7,153.00	118,010.01	51,086.99
1 -100-208-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	3,260.00	(3,260.00)
1 -100-208-100-64200-2100	FICA BENEFIT CUSTODIANS-TMS	12,936.00	12,467.00	469.00	8,553.57	4,382.43
1 -100-208-100-64200-2210	VRS BENEFIT CUSTODIANS-TMS	5,772.00	5,935.00	(163.00)	4,451.05	1,320.95
1 -100-208-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	22,370.00	20,450.00	1,920.00	15,337.28	7,032.72
1 -100-208-100-64200-2300	HMP BENEFIT CUSTODIANS-TMS	52,290.00	55,470.00	(3,180.00)	31,307.70	20,982.30
1 -100-208-100-64200-2400	GLI BENEFIT CUSTODIANS-TMS	2,266.00	2,184.00	82.00	1,637.98	628.02
1 -100-208-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	692.00	667.00	25.00	500.06	191.94
1 -100-208-100-64200-2750	RHIC: CUSTODIANS-TMS	3,297.00	3,178.00	119.00	2,383.39	913.61
1 -100-208-100-64200-5101	ELECTRICAL SERVICES-TMS	140,000.00	135,705.00	4,295.00	86,890.92	53,109.08
1 -100-208-100-64200-5102	COAL, GAS, OIL-TMS	46,000.00	45,365.00	635.00	26,953.65	19,046.35
1 -100-208-100-64200-5103	WATER AND SEWER SERVICES-TMS	16,000.00	15,600.00	400.00	9,831.45	6,168.55
1 -100-209-100-64200-1190	SALARIES: CUSTODIANS AVES	43,678.00	43,890.00	(212.00)	49,327.70	(5,649.70)
1 -100-209-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	1,107.00	(1,107.00)
1 -100-209-100-64200-2100	FICA BENEFIT CUSTODIANS-AVES	3,341.00	3,279.00	62.00	3,542.40	(201.40)
1 -100-209-100-64200-2210	VRS BENEFIT CUSTODIANS-AVES	6,639.00	6,940.00	(301.00)	5,204.88	1,434.12
1 -100-209-100-64200-2300	HMP BENEFIT CUSTODIANS-AVES	22,570.00	18,808.00	3,762.00	13,036.48	9,533.52
1 -100-209-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-209-100-64200-2400	GLI BENEFIT CUSTODIANS-AVES	585.00	574.00	11.00	430.75	154.25

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-209-100-64200-2750	RHIC: CUSTODIANS-AVES	852.00	836.00	16.00	626.94	225.06
1 -100-209-100-64200-5101	ELECTRICAL SERVICES-AVES	33,000.00	31,280.00	1,720.00	21,343.02	11,656.98
1 -100-209-100-64200-5102	COAL, GAS, OIL-AVES	20,600.00	20,155.00	445.00	17,264.22	3,335.78
1 -100-209-100-64200-5103	WATER AND SEWER SERVICES-AVES	3,500.00	3,000.00	500.00	2,358.61	1,141.39
1 -100-210-100-64200-1190	SALARIES: CUSTODIANS CBES	108,651.00	108,653.00	(2.00)	76,967.28	31,683.72
1 -100-210-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,042.00	(2,042.00)
1 -100-210-100-64200-2100	FICA BENEFIT CUSTODIANS-CBES	8,006.00	8,312.00	(306.00)	5,776.04	2,229.96
1 -100-210-100-64200-2210	VRS BENEFIT CUSTODIANS-CBES	10,639.00	11,020.00	(381.00)	5,204.88	5,434.12
1 -100-210-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	10,064.00	6,398.00	3,666.00	7,197.28	2,866.72
1 -100-210-100-64200-2300	HMP BENEFIT CUSTODIANS-CBES	40,410.00	31,915.00	8,495.00	23,334.60	17,075.40
1 -100-210-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	4,000.00	(2,000.00)	1,400.00	600.00
1 -100-210-100-64200-2400	GLI BENEFIT CUSTODIANS-CBES	1,402.00	1,456.00	(54.00)	1,026.54	375.46
1 -100-210-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	322.00	209.00	113.00	234.72	87.28
1 -100-210-100-64200-2750	RHIC: CUSTODIANS-CBES	2,041.00	2,119.00	(78.00)	1,493.82	547.18
1 -100-210-100-64200-5101	ELECTRICIAL SERVICES-CBES	96,000.00	94,107.00	1,893.00	64,073.62	31,926.38
1 -100-210-100-64200-5103	WATER AND SEWER SERVICES-CBES	15,000.00	13,770.00	1,230.00	7,371.83	7,628.17
1 -100-211-100-64200-1190	SALARIES: CUSTODIANS-DPS	93,973.00	93,183.00	790.00	67,407.25	26,565.75
1 -100-211-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	1,863.00	(1,863.00)
1 -100-211-100-64200-2100	FICA BENEFIT CUSTODIANS-DPS	7,189.00	7,129.00	60.00	5,227.05	1,961.95
1 -100-211-100-64200-2210	VRS BENEFIT CUSTODIANS-DPS	5,094.00	5,230.00	(136.00)	3,922.74	1,171.26
1 -100-211-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	9,918.00	9,856.00	62.00	7,392.05	2,525.95
1 -100-211-100-64200-2300	HMP BENEFIT CUSTODIANS-DPS	34,070.00	10,055.00	24,015.00	6,970.16	27,099.84
1 -100-211-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-211-100-64200-2400	GLI BENEFIT CUSTODIANS-DPS	1,259.00	1,249.00	10.00	936.54	322.46
1 -100-211-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	319.00	321.00	(2.00)	241.18	77.82
1 -100-211-100-64200-2750	RHIC: CUSTODIANS-DPS	1,832.00	1,817.00	15.00	1,362.79	469.21
1 -100-211-100-64200-5101	ELECTRICAL SERVICES-DPS	53,000.00	51,400.00	1,600.00	33,314.05	19,685.95
1 -100-211-100-64200-5102	COAL, GAS, OIL-DPS	2,925.00	2,825.00	100.00	1,175.44	1,749.56
1 -100-211-100-64200-5103	WATER AND SEWER SERVICES-DPS	10,000.00	8,500.00	1,500.00	3,454.10	6,545.90
1 -100-212-100-64200-1190	SALARIES: CUSTODIANS GIS	96,974.00	93,842.00	3,132.00	72,249.71	24,724.29
1 -100-212-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	1,876.00	(1,876.00)
1 -100-212-100-64200-2100	FICA BENEFIT CUSTODIANS-GIS	7,419.00	7,179.00	240.00	5,432.79	1,986.21
1 -100-212-100-64200-2210	VRS BENEFIT CUSTODIANS-GIS	5,164.00	5,353.00	(189.00)	4,014.73	1,149.27
1 -100-212-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	10,398.00	9,840.00	558.00	7,379.99	3,018.01
1 -100-212-100-64200-2300	HMP BENEFIT CUSTODIANS-GIS	38,310.00	31,915.00	6,395.00	22,122.54	16,187.46
1 -100-212-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	4,000.00	0.00	2,800.00	1,200.00
1 -100-212-100-64200-2400	GLI BENEFIT CUSTODIANS-GIS	1,299.00	1,257.00	42.00	943.19	355.81
1 -100-212-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	333.00	321.00	12.00	240.66	92.34
1 -100-212-100-64200-2750	RHIC: CUSTODIANS-GIS	1,891.00	1,830.00	61.00	1,372.49	518.51
1 -100-212-100-64200-5101	ELECTRICAL SERVICES-GIS	70,000.00	68,292.00	1,708.00	46,240.76	23,759.24
1 -100-212-100-64200-5102	COAL, GAS, OIL-GIS	8,500.00	6,740.00	1,760.00	3,302.87	5,197.13

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-212-100-64200-5103	WATER AND SEWER SERVICES-GIS	8,000.00	7,000.00	1,000.00	1,269.97	6,730.03
1 -100-214-100-64200-1190	SALARIES: CUSTODIANS-TIS	94,017.00	91,535.00	2,482.00	64,873.54	29,143.46
1 -100-214-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	1,759.00	(1,759.00)
1 -100-214-100-64200-2100	FICA BENEFIT CUSTODIANS-TIS	7,192.00	7,002.00	190.00	4,915.42	2,276.58
1 -100-214-100-64200-2210	VRS BENEFIT CUSTODIANS-TIS	5,278.00	5,490.00	(212.00)	4,117.50	1,160.50
1 -100-214-100-64200-2220	VRS HYBRID PLAN-TIS	9,741.00	9,329.00	412.00	6,226.49	3,514.51
1 -100-214-100-64200-2300	HMP BENEFIT CUSTODIANS-TIS	36,170.00	23,610.00	12,560.00	15,152.38	21,017.62
1 -100-214-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS-TIS	1,200.00	1,200.00	0.00	1,400.00	(200.00)
1 -100-214-100-64200-2400	GLI BENEFIT CUSTODIANS-TIS	1,260.00	1,227.00	33.00	856.19	403.81
1 -100-214-100-64200-2510	DISABILITY HYBRID PLAN-TIS	313.00	304.00	9.00	202.95	110.05
1 -100-214-100-64200-2750	RHIC: CUSTODIANS-TIS	1,833.00	1,785.00	48.00	1,245.99	587.01
1 -100-214-100-64200-5101	ELECTRICAL SERVICES-TIS	131,000.00	129,440.00	1,560.00	95,434.45	35,565.55
1 -100-214-100-64200-5103	WATER AND SEWER SERVICES-TIS	15,000.00	14,000.00	1,000.00	9,353.60	5,646.40
1 -100-216-100-64200-1190	SALARIES: CUSTODIANS RES	119,160.00	118,864.00	296.00	72,938.87	46,221.13
1 -100-216-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,328.00	(2,328.00)
1 -100-216-100-64200-2100	FICA BENEFIT CUSTODIANS-RES	9,116.00	9,093.00	23.00	5,509.48	3,606.52
1 -100-216-100-64200-2210	VRS BENEFIT CUSTODIANS-RES	9,256.00	6,287.00	2,969.00	7,084.83	2,171.17
1 -100-216-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	12,856.00	13,129.00	(273.00)	4,752.76	8,103.24
1 -100-216-100-64200-2300	HMP BENEFIT CUSTODIANS-RES	38,310.00	28,055.00	10,255.00	19,317.03	18,992.97
1 -100-216-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	2,000.00	2,000.00	2,100.00	1,900.00
1 -100-216-100-64200-2400	GLI BENEFIT CUSTODIANS-RES	1,597.00	1,593.00	4.00	979.91	617.09
1 -100-216-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	308.00	450.00	(142.00)	155.00	153.00
1 -100-216-100-64200-2750	RHIC: CUSTODIANS-RES	2,324.00	2,318.00	6.00	1,426.01	897.99
1 -100-216-100-64200-5101	ELECTRICAL SERVICES-RES	-	127,955.00	(127,955.00)	98,261.31	(98,261.31)
1 -100-216-100-64200-5103	WATER AND SEWER SERVICES-RES	-	4,515.00	(4,515.00)	3,165.73	(3,165.73)
1 -100-217-100-64200-5101	ELECTRICAL SERVICES-SES	-	55,365.00	(55,365.00)	34,916.92	(34,916.92)
1 -100-217-100-64200-5103	WATER AND SEWER SERVICES-SES	-	1,700.00	(1,700.00)	370.88	(370.88)
1 -100-218-100-64200-1190	SALARIES: CUSTODIANS-TPS	120,325.00	117,898.00	2,427.00	85,478.71	34,846.29
1 -100-218-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,357.00	(2,357.00)
1 -100-218-100-64200-2100	FICA BENEFIT CUSTODIANS-TPS	9,205.00	9,019.00	186.00	6,552.49	2,652.51
1 -100-218-100-64200-2220	VRS HYBRID PLAN-TPS	20,569.00	19,088.00	1,481.00	14,315.76	6,253.24
1 -100-218-100-64200-2300	HMP BENEFIT CUSTODIANS-TPS	26,240.00	21,860.00	4,380.00	15,152.38	11,087.62
1 -100-218-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS-TPS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-218-100-64200-2400	GLI BENEFIT CUSTODIANS-TPS	1,612.00	1,580.00	32.00	1,185.09	426.91
1 -100-218-100-64200-2510	DISABILITY HYBRID PLAN-TPS	635.00	623.00	12.00	466.77	168.23
1 -100-218-100-64200-2750	RHIC: CUSTODIANS-TPS	2,346.00	2,299.00	47.00	1,724.54	621.46
1 -100-218-100-64200-5101	ELECTRICAL SERVICES-TPS	118,000.00	116,130.00	1,870.00	88,024.18	29,975.82
1 -100-218-100-64200-5103	WATER AND SEWER SERVICES-TPS	14,000.00	12,500.00	1,500.00	7,475.79	6,524.21
1 -100-301-100-64200-1190	SALARIES: CUSTODIANS GHS	177,803.00	176,788.00	1,015.00	92,806.66	84,996.34
1 -100-301-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,239.00	(2,239.00)
1 -100-301-100-64200-2100	FICA BENEFIT CUSTODIANS-GHS	13,766.00	13,954.00	(188.00)	6,948.99	6,817.01

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-301-100-64200-2210	VRS BENEFIT CUSTODIANS-GHS	10,194.00	10,183.00	11.00	7,758.89	2,435.11
1 -100-301-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	19,740.00	19,347.00	393.00	6,886.56	12,853.44
1 -100-301-100-64200-2300	HMP BENEFIT CUSTODIANS-GHS	70,340.00	69,665.00	675.00	22,831.85	47,508.15
1 -100-301-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,300.00	700.00
1 -100-301-100-64200-2400	GLI BENEFIT CUSTODIANS-GHS	2,061.00	2,444.00	(383.00)	1,212.32	848.68
1 -100-301-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	461.00	631.00	(170.00)	224.53	236.47
1 -100-301-100-64200-2750	RHIC: CUSTODIANS-GHS	2,999.00	3,557.00	(558.00)	1,763.96	1,235.04
1 -100-301-100-64200-5101	ELECTRICAL SERVICES-GHS	162,000.00	160,000.00	2,000.00	116,251.35	45,748.65
1 -100-301-100-64200-5102	COAL, GAS, OIL-GHS	45,000.00	43,300.00	1,700.00	24,519.28	20,480.72
1 -100-301-100-64200-5103	WATER AND SEWER SERVICES-GHS	13,000.00	12,380.00	620.00	12,603.30	396.70
1 -100-303-100-64200-1190	SALARIES: CUSTODIANS RHS	151,675.00	144,008.00	7,667.00	94,928.01	56,746.99
1 -100-303-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	2,359.00	(2,359.00)
1 -100-303-100-64200-2100	FICA BENEFIT CUSTODIANS-RHS	11,603.00	11,211.00	392.00	7,179.34	4,423.66
1 -100-303-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	23,363.00	23,726.00	(363.00)	15,672.27	7,690.73
1 -100-303-100-64200-2300	HMP BENEFIT CUSTODIANS-RHS	51,650.00	18,396.00	33,254.00	19,268.97	32,381.03
1 -100-303-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,400.00	600.00	1,800.00	840.00	1,560.00
1 -100-303-100-64200-2400	GLI BENEFIT CUSTODIANS-RHS	1,597.00	1,964.00	(367.00)	1,332.19	264.81
1 -100-303-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	629.00	774.00	(145.00)	511.04	117.96
1 -100-303-100-64200-2750	RHIC: CUSTODIANS-RHS	2,324.00	2,858.00	(534.00)	1,887.93	436.07
1 -100-303-100-64200-5101	ELECTRICAL SERVICES-RHS	-	144,025.00	(144,025.00)	110,877.72	(110,877.72)
1 -100-303-100-64200-5102	COAL, GAS, OIL-RHS	-	25,300.00	(25,300.00)	12,276.66	(12,276.66)
1 -100-303-100-64200-5103	WATER AND SEWER SERVICES-RHS	-	13,530.00	(13,530.00)	9,497.11	(9,497.11)
1 -100-304-100-64200-1190	SALARIES: CUSTODIANS THS	157,227.00	151,961.00	5,266.00	105,922.60	51,304.40
1 -100-304-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	3,038.00	(3,038.00)
1 -100-304-100-64200-2100	FICA BENEFIT CUSTODIANS-THS	12,028.00	11,625.00	403.00	8,187.91	3,840.09
1 -100-304-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	27,829.00	24,603.00	3,226.00	18,451.98	9,377.02
1 -100-304-100-64200-2300	HMP BENEFIT CUSTODIANS-THS	26,240.00	21,860.00	4,380.00	15,152.38	11,087.62
1 -100-304-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-304-100-64200-2400	GLI BENEFIT CUSTODIANS-THS	2,107.00	2,036.00	71.00	1,527.14	579.86
1 -100-304-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	830.00	802.00	28.00	601.74	228.26
1 -100-304-100-64200-2750	RHIC: CUSTODIANS-THS	3,066.00	2,963.00	103.00	2,222.62	843.38
1 -100-304-100-64200-5101	ELECTRICAL SERVICES-THS	172,000.00	170,560.00	1,440.00	119,012.27	52,987.73
1 -100-304-100-64200-5102	COAL, GAS, OIL-THS	18,000.00	17,700.00	300.00	14,759.76	3,240.24
1 -100-304-100-64200-5103	WATER AND SEWER SERVCICES-THS	18,000.00	17,517.00	483.00	19,740.01	(1,740.01)
1 -100-305-100-64200-1190	SALARIES: CUSTODIANS TCCTC	88,227.00	83,500.00	4,727.00	63,754.63	24,472.37
1 -100-305-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	1,732.00	(1,732.00)
1 -100-305-100-64200-2100	FICA BENEFIT CUSTODIANS-TCCTC	6,749.00	6,625.00	124.00	4,828.59	1,920.41
1 -100-305-100-64200-2210	VRS BENEFIT CUSTODIANS-TCCTC	13,411.00	14,021.00	(610.00)	10,515.59	2,895.41
1 -100-305-100-64200-2300	HMP BENEFIT CUSTODIANS-TCCTC	28,340.00	23,610.00	4,730.00	16,364.44	11,975.56
1 -100-305-100-64200-2400	GLI BENEFIT CUSTODIANS-TCCTC	1,182.00	1,160.00	22.00	870.31	311.69
1 -100-305-100-64200-2750	RHIC: CUSTODIANS-TCCTC	1,720.00	1,689.00	31.00	1,266.65	453.35

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-305-100-64200-5101	ELECTRICAL SERVICES-TCC&TC	184,000.00	181,620.00	2,380.00	109,314.52	74,685.48
1 -100-305-100-64200-5103	WATER AND SEWER SERVICES-TCC&TC	9,000.00	8,705.00	295.00	6,635.42	2,364.58
1 -100-900-100-64200-1160	SALARIES: MAINTENANCE TRADES	184,773.00	110,926.00	73,847.00	74,535.69	110,237.31
1 -100-900-100-64200-1161	SALARIES: MAINTENANCE HELPER	19,300.00	19,289.00	11.00	19,289.48	10.52
1 -100-900-100-64200-1190	SALARIES: CUSTODIANS REGULAR	23,642.00	17,147.00	6,495.00	19,614.00	4,028.00
1 -100-900-100-64200-1360	SALARIES: MAINTENANCE OT & PT	35,000.00	30,000.00	5,000.00	3,044.44	31,955.56
1 -100-900-100-64200-1590	SALARIES: CUSTODIANS SUBSTITUTES	70,296.00	70,000.00	296.00	44,742.00	25,554.00
1 -100-900-100-64200-1660	BONUS: MERIT PAY	-	-	0.00	4,964.00	(4,964.00)
1 -100-900-100-64200-2100	FICA BENEFIT	14,135.00	16,584.00	(2,449.00)	12,433.14	1,701.86
1 -100-900-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	32,705.00	18,907.00	13,798.00	15,320.07	17,384.93
1 -100-900-100-64200-2300	HMP BENEFIT	71,390.00	61,127.00	10,263.00	26,987.98	44,402.02
1 -100-900-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	7,900.00	3,600.00	4,300.00	4,000.00	3,900.00
1 -100-900-100-64200-2400	GLI BENEFIT	2,476.00	1,565.00	911.00	1,425.55	1,050.45
1 -100-900-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	976.00	617.00	359.00	560.66	415.34
1 -100-900-100-64200-2700	WORKER'S COMPENSATION	57,269.00	28,711.00	28,558.00	-	57,269.00
1 -100-900-100-64200-2750	RHIC: BUILDING SERVICES	3,603.00	2,277.00	1,326.00	1,845.15	1,757.85
1 -100-900-100-64200-2830	TERMINATION PAY	50,000.00	50,000.00	0.00	-	50,000.00
1 -100-900-100-64200-3000	PURCHASED SERVICES	117,309.00	117,309.00	0.00	86,299.86	31,009.14
1 -100-900-100-64200-5101	ELECTRICAL SERVICES	1,919,435.00	54,595.00	1,864,840.00	39,765.52	1,879,669.48
1 -100-900-100-64200-5102	COAL, GAS, OIL	408,906.00	120,942.00	287,964.00	139,148.14	269,757.86
1 -100-900-100-64200-5103	WATER AND SEWER SERVICES	142,352.00	7,855.00	134,497.00	4,983.02	137,368.98
1 -100-900-100-64200-5203	TELEPHONE SERVICES	35,656.00	31,500.00	4,156.00	27,319.40	8,336.60
1 -100-900-100-64200-5300	INSURANCE	50,082.00	50,082.00	0.00	50,082.00	0.00
1 -100-900-100-64200-6000	MATERIALS & SUPPLIES	17,241.00	212,196.00	(194,955.00)	196,627.95	(179,386.95)
1 -100-900-100-64200-6005	HOUSEKEEPING, JANITORIAL SUPPLIES	196,103.00	243,500.00	(47,397.00)	140,203.11	55,899.89
1 -100-900-100-64200-6007	REPAIR & MAINTENANCE SUPPLIES	25,660.00	282,463.00	(256,803.00)	284,762.70	(259,102.70)
1 -100-900-100-64200-6011	UNIFORMS & WEARING APPAREL	3,919.00	1,792.00	2,127.00	1,792.16	2,126.84
1 -100-900-100-64200-6060	INFRASTRUCTURE MATERIALS	-	15,895.00	(15,895.00)	15,894.93	(15,894.93)
1 -100-900-100-64200-8100	CAPITAL OUTLAY REPLACEMENT	84,550.00	236,904.00	(152,354.00)	177,136.24	(92,586.24)
1 -100-900-100-64200-8200	CAPITAL OUTLAY ADDITIONS	-	59,448.00	(59,448.00)	59,447.87	(59,447.87)
1 -100-900-100-64300-1180	SALARIES: GROUNDS SERVICES	146,827.00	116,778.00	30,049.00	62,629.36	84,197.64
1 -100-900-100-64300-1660	BONUS: MERIT PAY	-	-	0.00	1,682.00	(1,682.00)
1 -100-900-100-64300-2100	FICA BENEFIT	11,232.00	11,545.00	(313.00)	4,756.12	6,475.88
1 -100-900-100-64300-2210	VRS BENEFIT	13,036.00	13,621.00	(585.00)	10,216.60	2,819.40
1 -100-900-100-64300-2220	VRS HYBRID PLAN	10,010.00	-	10,010.00	421.18	9,588.82
1 -100-900-100-64300-2300	HMP BENEFIT	60,310.00	49,915.00	10,395.00	16,157.88	44,152.12
1 -100-900-100-64300-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	4,000.00	0.00	1,600.00	2,400.00
1 -100-900-100-64300-2400	GLI BENEFIT	1,967.00	2,022.00	(55.00)	880.33	1,086.67
1 -100-900-100-64300-2510	DISABILITY INSURANCE-HYBRID PLAN	322.00	-	322.00	13.74	308.26
1 -100-900-100-64300-2750	RHIC: GROUNDS SERVICES	2,863.00	2,943.00	(80.00)	1,281.36	1,581.64
1 -100-900-100-64300-3000	PURCHASES	-	31,319.00	(31,319.00)	31,319.00	(31,319.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-64300-5400	ATHLETIC FIELD LEASE	80,000.00	95,000.00	(15,000.00)	70,000.00	10,000.00
1 -100-900-100-64300-6000	MATERIALS AND SUPPLIES	-	14,503.00	(14,503.00)	16,309.65	(16,309.65)
1 -100-900-100-64300-6007	REPAIR & MAINTENANCE SUPPLIES	-	38,704.00	(38,704.00)	39,334.83	(39,334.83)
1 -100-900-100-64300-6011	UNIFORMS & WEARING APPAREL	-	2,127.00	(2,127.00)	2,126.82	(2,126.82)
1 -100-900-100-64300-8200	CAPITAL OUTLAY ADDITIONS	54,900.00	-	54,900.00	-	54,900.00
1 -100-900-100-64400-3000	PURCHASED SERVICES	-	6,131.00	(6,131.00)	1,839.80	(1,839.80)
1 -100-900-100-64400-3120	STAFF TRAINING	-	3,612.00	(3,612.00)	3,611.96	(3,611.96)
1 -100-900-100-64400-5400	LEASES AND RENTALS	6,431.00	6,600.00	(169.00)	6,341.30	89.70
1 -100-900-100-64400-6000	MATERIALS AND SUPPLIES	-	16,050.00	(16,050.00)	16,225.19	(16,225.19)
1 -100-900-100-64400-6007	REPAIR & MAINTENANCE SUPPLIES	-	1,067.00	(1,067.00)	1,067.00	(1,067.00)
1 -100-900-100-64400-8100	CAPITAL OUTLAY REPLACEMENT	-	81,297.00	(81,297.00)	81,297.42	(81,297.42)
1 -100-900-100-64400-8200	CAPITAL OUTLAY ADDITIONS	-	7,895.00	(7,895.00)	7,895.00	(7,895.00)
1 -100-900-100-64500-6000	MATERIALS & SUPPLIES	3,448.00	7,113.00	(3,665.00)	3,664.28	(216.28)
1 -100-900-100-64500-6008	VEHICLE & EQUIPMENT FUELS	31,314.00	22,170.00	9,144.00	24,037.94	7,276.06
1 -100-900-100-64500-8100	CAPITAL OUTLAY REPLACEMENT	41,658.00	41,658.00	0.00	-	41,658.00
1 -100-900-100-64600-3000	PURCHASES	-	34,753.00	(34,753.00)	20,776.50	(20,776.50)
1 -100-900-100-64600-8100	CAPITAL OUTLAY REPLACEMENT	50,618.00	50,618.00	0.00	-	50,618.00
1 -100-900-100-64700-1192	SALARIES: WAREHOUSE	51,119.00	50,145.00	974.00	35,515.89	15,603.11
1 -100-900-100-64700-1620	STIPEND: WAREHOUSE	1,560.00	1,560.00	0.00	1,300.00	260.00
1 -100-900-100-64700-1660	BONUS: MERIT PAY	-	-	0.00	1,003.00	(1,003.00)
1 -100-900-100-64700-2100	FICA BENEFIT	3,911.00	3,986.00	(75.00)	2,830.66	1,080.34
1 -100-900-100-64700-2210	VRS BENEFIT	7,770.00	8,118.00	(348.00)	6,088.31	1,681.69
1 -100-900-100-64700-2300	HMP BENEFIT	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -100-900-100-64700-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-900-100-64700-2400	GLI BENEFIT	685.00	672.00	13.00	503.83	181.17
1 -100-900-100-64700-2750	RHIC: WAREHOUSE/DISTRIBUTION SERVICES	997.00	978.00	19.00	733.32	263.68
1 -100-206-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,358.00	(1,358.00)
1 -100-206-100-65100-2100	FICA: BONUS	-	-	0.00	103.89	(103.89)
1 -100-207-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	3,152.00	(3,152.00)
1 -100-207-100-65100-2100	FICA: BONUS	-	-	0.00	241.11	(241.11)
1 -100-208-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	2,024.00	(2,024.00)
1 -100-208-100-65100-2100	FICA: BONUS	-	-	0.00	154.84	(154.84)
1 -100-209-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,174.00	(1,174.00)
1 -100-209-100-65100-2100	FICA: BONUS	-	-	0.00	89.81	(89.81)
1 -100-210-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,901.00	(1,901.00)
1 -100-210-100-65100-2100	FICA: BONUS	-	-	0.00	145.42	(145.42)
1 -100-211-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,284.00	(1,284.00)
1 -100-211-100-65100-2100	FICA: BONUS	-	-	0.00	98.23	(98.23)
1 -100-212-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,128.00	(1,128.00)
1 -100-212-100-65100-2100	FICA: BONUS	-	-	0.00	86.30	(86.30)
1 -100-214-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	2,044.00	(2,044.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-214-100-65100-2100	FICA: BONUS	-	-	0.00	156.38	(156.38)
1 -100-216-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	2,700.00	(2,700.00)
1 -100-216-100-65100-2100	FICA: BONUS	-	-	0.00	206.55	(206.55)
1 -100-218-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	2,018.00	(2,018.00)
1 -100-218-100-65100-2100	FICA: BONUS	-	-	0.00	154.37	(154.37)
1 -100-301-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,801.00	(1,801.00)
1 -100-301-100-65100-2100	FICA: BONUS	-	-	0.00	137.78	(137.78)
1 -100-303-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	2,565.00	(2,565.00)
1 -100-303-100-65100-2100	FICA: BONUS	-	-	0.00	196.23	(196.23)
1 -100-304-100-65100-1660	BONUS: MERIT PAY	-	-	0.00	1,862.00	(1,862.00)
1 -100-304-100-65100-2100	FICA: BONUS	-	-	0.00	142.44	(142.44)
1 -100-900-100-65100-1660	BONUS: FOOD SERVICES	-	-	0.00	2,193.00	(2,193.00)
1 -100-900-100-65100-2100	FICA: BONUS	-	-	0.00	167.75	(167.75)
1 -100-900-100-65100-2700	WORKER'S COMPENSATION	11,328.00	23,325.00	(11,997.00)	11,328.32	(0.32)
1 -100-900-100-65100-2830	TERMINATION PAY	5,088.00	-	5,088.00	-	5,088.00
1 -100-900-100-66200-3000	PURCHASED SERVICES	2,475,984.00	2,380,529.00	95,455.00	42,635.33	2,433,348.67
1 -100-900-100-66200-6000	MATERIALS & SUPPLIES	1,414.00	5,315.00	(3,901.00)	3,900.00	(2,486.00)
1 -100-900-100-66200-8100	CAPITAL OUTLAY REPLACEMENT	-	18,750.00	(18,750.00)	21,350.00	(21,350.00)
1 -100-900-100-66200-8200	CAPITAL OUTLAY ADDITIONS	3,071,090.00	2,882,880.00	188,210.00	10,700.00	3,060,390.00
1 -100-900-100-66300-3000	ARCHITECTURAL & ENGINEERING SERVICES	-	29,486.00	(29,486.00)	31,496.64	(31,496.64)
1 -100-900-100-67100-5800	MISCELLANEOUS	850.00	2,225.00	(1,375.00)	850.00	0.00
1 -100-900-100-67100-9100	REDEMPTION OF DEBT PRINCIPAL	-	985,593.00	(985,593.00)	-	0.00
1 -100-900-100-67100-9200	INTEREST ON DEBT SERVICE	68,692.00	215,667.00	(146,975.00)	68,691.50	0.50
1 -100-900-100-67200-9804	TRANSFER TO FOOD SERVICES	1,321,813.00	-	1,321,813.00	-	1,321,813.00
1 -100-900-100-68100-3000	PURCHASES	-	104.00	(104.00)	103.75	(103.75)
1 -100-900-100-68100-6000	MATERIALS AND SUPPLIES	-	343.00	(343.00)	342.89	(342.89)
1 -100-900-100-68100-6040	COMPUTER SOFTWARE	-	17,209.00	(17,209.00)	17,209.00	(17,209.00)
1 -100-900-100-68100-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	119.00	(119.00)	735.19	(735.19)
1 -100-900-100-68200-1133	SALARIES: COMPUTER SPECIALIST/ITRT SUP	348,198.00	334,680.00	13,518.00	199,228.46	148,969.54
1 -100-900-100-68200-1141	SALARIES: AV/COMPUTER TECHNOLOGY	275,513.00	236,936.00	38,577.00	168,187.01	107,325.99
1 -100-900-100-68200-1620	SUPPLEMENT: PROFESSIONAL DEVELOPMENT	20,947.00	20,947.00	0.00	2,000.00	18,947.00
1 -100-900-100-68200-1621	SUPPLEMENT: ACADEMIC	20,252.00	20,252.00	0.00	-	20,252.00
1 -100-900-100-68200-1660	BONUS: MERIT PAY	-	-	0.00	12,020.00	(12,020.00)
1 -100-900-100-68200-2100	FICA BENEFITS	47,714.00	46,879.00	835.00	28,047.92	19,666.08
1 -100-900-100-68200-2210	VRS BENEFITS	85,098.00	89,409.00	(4,311.00)	58,997.95	26,100.05
1 -100-900-100-68200-2220	VRS HYBRID PLAN	11,517.00	5,593.00	5,924.00	4,067.82	7,449.18
1 -100-900-100-68200-2300	HMP BENEFITS	136,400.00	100,049.00	36,351.00	71,425.61	64,974.39
1 -100-900-100-68200-2320	HSA EMPLOYER CONTRIBUTIONS	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1 -100-900-100-68200-2400	GLI BENEFIT	8,358.00	7,660.00	698.00	5,084.74	3,273.26
1 -100-900-100-68200-2510	DISABILITY INSURANCE-HYBRID PLAN	155.00	80.00	75.00	58.24	96.76
1 -100-900-100-68200-2700	WORKERS COMPENSATION	6,520.00	13,425.00	(6,905.00)	6,520.00	0.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-68200-2750	RETIREE HEALTH CARE CREDIT	7,547.00	6,917.00	630.00	4,591.43	2,955.57
1 -100-900-100-68200-3000	PURCHASED SERVICES	-	24,250.00	(24,250.00)	26,553.00	(26,553.00)
1 -100-900-100-68200-3120	STAFF TRAINING	-	2,000.00	(2,000.00)	2,000.00	(2,000.00)
1 -100-900-100-68200-5500	TRAVEL	2,159.00	-	2,159.00	-	2,159.00
1 -100-900-100-68200-6040	COMPUTER SOFTWARE	2,460.00	14,690.00	(12,230.00)	20,979.56	(18,519.56)
1 -100-900-100-68200-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	5,744.00	(5,744.00)	5,743.80	(5,743.80)
1 -100-900-100-68300-1110	SALARIES: EDUCATIONAL TECH SUPERVISOR	84,824.00	83,161.00	1,663.00	62,370.72	22,453.28
1 -100-900-100-68300-1133	SALARIES: SERVER ADMINISTRATORS	162,387.00	154,450.00	7,937.00	115,837.56	46,549.44
1 -100-900-100-68300-1660	BONUS: EDUCATIONAL TECH SUPERVISOR	-	-	0.00	4,753.00	(4,753.00)
1 -100-900-100-68300-2100	FICA BENEFITS	18,912.00	18,177.00	735.00	13,910.34	5,001.66
1 -100-900-100-68300-2210	VRS BENEFITS	26,644.00	27,977.00	(1,333.00)	20,983.05	5,660.95
1 -100-900-100-68300-2220	VRS HYBRID PLAN	12,813.00	11,514.00	1,299.00	8,635.14	4,177.86
1 -100-900-100-68300-2300	HMP BENEFITS	17,720.00	23,485.00	(5,765.00)	11,176.92	6,543.08
1 -100-900-100-68300-2400	GLI BENEFIT	3,313.00	3,184.00	129.00	2,387.97	925.03
1 -100-900-100-68300-2510	DISABILITY INSURANCE-HYBRID PLAN	172.00	165.00	7.00	123.66	48.34
1 -100-900-100-68300-2750	RETIREE HEALTH CARE CREDIT	2,991.00	2,875.00	116.00	2,156.22	834.78
1 -100-900-100-68300-3000	PURCHASED SERVICES	-	6,421.00	(6,421.00)	6,421.47	(6,421.47)
1 -100-900-100-68300-3120	STAFF TRAINING	-	1,000.00	(1,000.00)	900.02	(900.02)
1 -100-900-100-68300-5500	TRAVEL	-	2,159.00	(2,159.00)	2,158.88	(2,158.88)
1 -100-900-100-68300-6000	MATERIALS & SUPPLIES	-	7,583.00	(7,583.00)	7,583.07	(7,583.07)
1 -100-900-100-68300-6040	COMPUTER SOFTWARE	85,517.00	212,817.00	(127,300.00)	78,604.07	6,912.93
1 -100-900-100-68300-6045	RDA SOFTWARE	-	-	0.00	350.00	(350.00)
1 -100-900-100-68300-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	16,836.00	(16,836.00)	16,835.52	(16,835.52)
1 -100-900-100-68400-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	2,310.00	(2,310.00)	2,309.96	(2,309.96)
1 -100-900-100-68500-3000	PURCHASES	-	3,265.00	(3,265.00)	4,035.00	(4,035.00)
1 -100-900-100-68500-5400	LEASES AND RENTALS	-	1,400.00	(1,400.00)	-	0.00
1 -100-900-100-68500-6000	MATERIALS & SUPPLIES	-	2,653.00	(2,653.00)	3,728.94	(3,728.94)
1 -100-900-100-68500-6040	TECHNOLOGY SOFTWARE/ONLINE CONTENT	-	5,700.00	(5,700.00)	5,100.00	(5,100.00)
1 -100-900-100-68600-5001	TELECOMMUNICATIONS	139,222.00	32,903.00	106,319.00	37,048.14	102,173.86
1 -100-900-100-68600-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	6,908.00	(6,908.00)	6,904.18	(6,904.18)
1 -100-900-100-68800-3000	PURCHASES	2,895.00	521.00	2,374.00	521.00	2,374.00
1 -100-900-100-68800-5001	TELECOMMUNICATIONS	-	43,211.00	(43,211.00)	-	0.00
1 -100-900-100-68800-6000	TECH: MATERIALS & SUPPLIES	6,281.00	6,281.00	0.00	-	6,281.00
1 -100-900-100-68800-6040	TECHNOLOGY:SOFTWARE	-	730.00	(730.00)	729.70	(729.70)
1 -100-900-100-68800-6050	TECHNOLOGY:NETWORKING GRANT-NON CAP SOFT	-	4,102.00	(4,102.00)	4,102.17	(4,102.17)
1 -100-900-100-69100-1520	SUBSTITUTES	823,669.00	-	823,669.00	-	823,669.00
1 -100-900-100-69100-1540	SALARIES: SUBSTITUTE AIDES	5,586.00	454.00	5,132.00	-	5,586.00
1 -100-900-100-69100-1620	SUPPLEMENT	220.00	-	220.00	-	220.00
1 -100-900-100-69100-1623	SUPPLEMENT: ACADEMIC	68,159.00	68,159.00	0.00	-	68,159.00
1 -100-900-100-69100-2100	FICA BENEFITS: CONTINGENCY RESERVE	117.00	65,585.00	(65,468.00)	-	117.00
1 -100-900-100-69100-2830	TERMINATION PAY: CONTINGENCY RESERVE	7,926.00	90,327.00	(82,401.00)	-	7,926.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-100-69100-3120	PROFESSIONAL DEVELOPMENT	1,950.00	-	1,950.00	-	1,950.00
1 -100-900-100-69100-5500	TRAVEL	1,083.00	3,018.00	(1,935.00)	-	1,083.00
1 -100-900-100-69100-5801	DUES & MEMBERSHIPS	-	3,825.00	(3,825.00)	-	0.00
1 -100-900-100-69100-6000	CONTINGENCY: MATERIALS & SUPPLIES	1,000,948.00	205,218.00	795,730.00	-	1,000,948.00
1 -100-900-100-69100-6013	STANDARDIZED TESTING	442.00	27,481.00	(27,039.00)	-	442.00
1 -100-900-100-69200-2830	TERMINATION PAY: CONTINGENCY RESERVE	-	80,000.00	(80,000.00)	-	0.00
1 -100-900-100-69200-6000	MATERIALS & SUPPLIES	27,578.00	-	27,578.00	-	27,578.00
1 -100-900-100-69300-2600	UNEMPLOYMENT INSURANCE	3,837.00	-	3,837.00	-	3,837.00
1 -100-900-100-69300-2830	TERMINATION PAY: CONTINGENCY RESERVE	-	50,000.00	(50,000.00)	-	0.00
1 -100-900-100-69300-3000	PURCHASES	29,962.00	-	29,962.00	-	29,962.00
1 -100-900-100-69500-2830	TERMINATION PAY: CONTINGENCY RESERVE	6,563.00	10,450.00	(3,887.00)	-	6,563.00
1 -100-900-100-69600-2830	TERMINATION PAY	50,000.00	-	50,000.00	-	50,000.00
1 -100-900-100-69600-3000	PURCHASES	1,296,890.00	-	1,296,890.00	-	1,296,890.00
1 -100-900-100-69600-6000	MATERIALS & SUPPLIES	776,114.00	-	776,114.00	-	776,114.00
1 -100-900-100-69600-8100	CAPITAL OUTLAY REPLACEMENT	279,784.00	-	279,784.00	-	279,784.00
1 -100-900-100-69600-8200	CAPITAL OUTLAY ADDITIONS	2,882,880.00	-	2,882,880.00	-	2,882,880.00
1 -100-900-100-69700-2600	UNEMPLOYMENT INSURANCE	730.00	-	730.00	-	730.00
1 -100-900-100-69950-3000	PURCHASES	37,634.00	148,641.00	(111,007.00)	-	37,634.00
1 -100-900-100-69950-3120	PROFESSIONAL DEVELOPMENT	2,900.00	-	2,900.00	-	2,900.00
1 -100-900-100-69950-6000	MATERIALS & SUPPLIES	11,998.00	10,107.00	1,891.00	-	11,998.00
1 -100-900-100-69950-6040	COMPUTER SOFTWARE	142,054.00	1,300.00	140,754.00	-	142,054.00
1 -100-900-100-69950-6050	NC TECHNOLOGY HARDWARE	45,221.00	83,473.00	(38,252.00)	-	45,221.00
1 -100-900-100-69950-8110	TECHNOLOGY: HARDWARE REPLACEMENT	-	66,250.00	(66,250.00)	-	0.00
1 -100-900-100-69950-8120	INFRASTRUCTURE REPLACEMENT	-	66,251.00	(66,251.00)	-	0.00
1 -100-900-100-69950-8220	INFRASTRUCTURE ADDITIONS	-	15,000.00	(15,000.00)	-	0.00
1 -100-200-200-61100-3000	PURCHASED SERVICES	-	347.00	(347.00)	347.00	(347.00)
1 -100-200-200-61100-6000	MATERIALS AND SUPPLIES-SE	-	3,047.00	(3,047.00)	3,047.00	(3,047.00)
1 -100-206-200-61100-1120	SALARIES: TEACHERS SE-GMS	130,353.00	93,808.00	36,545.00	73,922.95	56,430.05
1 -100-206-200-61100-1151	SALARIES: TEACHER AIDES SE-GMS	53,584.00	30,234.00	23,350.00	35,669.83	17,914.17
1 -100-206-200-61100-1520	SUBSTITUTE TEACHERS SE-GMS	-	769.00	(769.00)	1,150.44	(1,150.44)
1 -100-206-200-61100-1660	BONUS: MERIT PAY SE	-	-	0.00	5,276.66	(5,276.66)
1 -100-206-200-61100-2100	FICA BENEFIT SE-GMS	14,071.00	8,573.00	5,498.00	8,679.02	5,391.98
1 -100-206-200-61100-2210	VRS BENEFIT SE-GMS	6,110.00	4,211.00	1,899.00	4,902.17	1,207.83
1 -100-206-200-61100-2220	VRS HYBRID PLAN-GMS	25,025.00	14,413.00	10,612.00	15,931.42	9,093.58
1 -100-206-200-61100-2300	HMP BENEFIT SE-GMS	30,082.00	14,903.00	15,179.00	17,419.53	12,662.47
1 -100-206-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	1,429.00	857.00	572.00	999.95	429.05
1 -100-206-200-61100-2400	GLI BENEFIT SE-GMS	2,465.00	1,502.00	963.00	1,679.56	785.44
1 -100-206-200-61100-2510	DISABILITY HYBRID PLAN-GMS	342.00	206.00	136.00	228.45	113.55
1 -100-206-200-61100-2750	RETIREE HEALTH CARE CREDIT-GMS	2,226.00	1,356.00	870.00	1,516.78	709.22
1 -100-206-200-61100-3120	STAFF TRAINING-GMS	-	200.00	(200.00)	200.00	(200.00)
1 -100-206-200-61100-6000	MATERIALS AND SUPPLIES-GMS	-	11,828.00	(11,828.00)	12,730.82	(12,730.82)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-207-200-61100-1120	SALARIES: TEACHERS SE-RMS	154,740.00	151,197.00	3,543.00	90,288.60	64,451.40
1 -100-207-200-61100-1151	SALARIES: TEACHER AIDES SE-RMS	101,293.00	43,668.00	57,625.00	31,612.57	69,680.43
1 -100-207-200-61100-1152	SALARIES: P-T DEV ASSISTANT-RMS	17,550.00	25,935.00	(8,385.00)	12,897.97	4,652.03
1 -100-207-200-61100-1520	SUBSTITUTE TEACHERS SE-RMS	-	1,360.00	(1,360.00)	1,435.14	(1,435.14)
1 -100-207-200-61100-1540	SUBSTITUTE AIDES SE-RMS	-	1,522.00	(1,522.00)	1,887.47	(1,887.47)
1 -100-207-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	5,994.35	(5,994.35)
1 -100-207-200-61100-2100	FICA BENEFIT SE-RMS	20,929.00	16,891.00	4,038.00	10,464.34	10,464.66
1 -100-207-200-61100-2210	VRS BENEFIT SE-RMS	22,050.00	20,478.00	1,572.00	14,756.63	7,293.37
1 -100-207-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	22,488.00	11,909.00	10,579.00	8,580.88	13,907.12
1 -100-207-200-61100-2300	HMP BENEFIT SE-RMS	43,562.00	43,562.00	0.00	35,729.97	7,832.03
1 -100-207-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,858.00	6,798.00	(1,940.00)	3,600.60	1,257.40
1 -100-207-200-61100-2400	GLI BENEFIT SE-RMS	3,431.00	2,611.00	820.00	1,898.22	1,532.78
1 -100-207-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	313.00	171.00	142.00	125.99	187.01
1 -100-207-200-61100-2750	RETIREE HEALTH CARE CREDIT-RMS	3,098.00	2,358.00	740.00	1,698.92	1,399.08
1 -100-207-200-61100-3120	STAFF DEVELOPMENT-RMS	-	200.00	(200.00)	200.00	(200.00)
1 -100-207-200-61100-6000	MATERIALS AND SUPPLIES-RMS	-	3,753.00	(3,753.00)	3,752.87	(3,752.87)
1 -100-208-200-61100-1120	SALARIES: TEACHERS SE-TMS	164,133.00	169,799.00	(5,666.00)	95,104.46	69,028.54
1 -100-208-200-61100-1151	SALARIES: TEACHER AIDES SE-TMS	39,567.00	38,509.00	1,058.00	26,608.25	12,958.75
1 -100-208-200-61100-1520	SUBSTITUTE TEACHERS SE-TMS	-	7,340.00	(7,340.00)	4,646.81	(4,646.81)
1 -100-208-200-61100-1540	SUBSTITUTE AIDES SE-TMS	-	324.00	(324.00)	323.62	(323.62)
1 -100-208-200-61100-1660	BONUS: MERIT PAY SE	-	-	0.00	5,605.03	(5,605.03)
1 -100-208-200-61100-2100	FICA BENEFIT SE-TMS	15,583.00	15,935.00	(352.00)	9,459.47	6,123.53
1 -100-208-200-61100-2210	VRS BENEFIT SE-TMS	7,393.00	8,544.00	(1,151.00)	5,981.43	1,411.57
1 -100-208-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	26,451.00	26,076.00	375.00	17,410.05	9,040.95
1 -100-208-200-61100-2300	HMP BENEFIT SE-TMS	60,921.00	55,043.00	5,878.00	35,213.60	25,707.40
1 -100-208-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,265.00	4,655.00	(390.00)	2,985.50	1,279.50
1 -100-208-200-61100-2400	GLI BENEFIT SE-TMS	2,730.00	2,791.00	(61.00)	1,885.80	844.20
1 -100-208-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	369.00	373.00	(4.00)	249.62	119.38
1 -100-208-200-61100-2750	RETIREE HEALTH CARE CREDIT-TMS	2,465.00	2,520.00	(55.00)	1,702.89	762.11
1 -100-208-200-61100-3120	STAFF TRAINING-TMS	-	2,840.00	(2,840.00)	2,840.00	(2,840.00)
1 -100-208-200-61100-5500	TRAVEL-TMS	-	141.00	(141.00)	140.96	(140.96)
1 -100-208-200-61100-6000	MATERIALS AND SUPPLIES-TMS	-	1,408.00	(1,408.00)	1,408.21	(1,408.21)
1 -100-209-200-61100-1120	SALARIES: TEACHERS SE-AVES	69,590.00	64,735.00	4,855.00	37,456.60	32,133.40
1 -100-209-200-61100-1151	SALARIES: TEACHER AIDES SE-AVES	20,229.00	32,029.00	(11,800.00)	11,866.22	8,362.78
1 -100-209-200-61100-1152	SALARIES: P-T DEV ASSISTANT-AVES	13,500.00	5,845.00	7,655.00	5,915.00	7,585.00
1 -100-209-200-61100-1520	SUBSTITUTE TEACHERS SE-AVES	-	2,308.00	(2,308.00)	2,475.51	(2,475.51)
1 -100-209-200-61100-1540	SUBSTITUTE AIDES SE-AVES	-	252.00	(252.00)	335.99	(335.99)
1 -100-209-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,008.91	(2,008.91)
1 -100-209-200-61100-2100	FICA BENEFIT SE-AVES	7,904.00	7,974.00	(70.00)	4,450.74	3,453.26
1 -100-209-200-61100-2210	VRS BENEFIT SE-AVES	3,363.00	3,167.00	196.00	2,739.10	623.90
1 -100-209-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,504.00	14,157.00	(2,653.00)	7,211.11	4,292.89

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-209-200-61100-2300	HMP BENEFIT SE-AVES	18,023.00	25,944.00	(7,921.00)	10,429.36	7,593.64
1 -100-209-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,354.00	2,354.00	0.00	1,647.80	706.20
1 -100-209-200-61100-2400	GLI BENEFIT SE-AVES	1,204.00	1,397.00	(193.00)	802.17	401.83
1 -100-209-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	161.00	203.00	(42.00)	103.43	57.57
1 -100-209-200-61100-2750	RETIREE HEALTH CARE CREDIT-AVES	1,087.00	1,262.00	(175.00)	724.40	362.60
1 -100-209-200-61100-6000	MATERIALS AND SUPPLIES-AVES	-	240.00	(240.00)	240.25	(240.25)
1 -100-210-200-61100-1120	SALARIES: TEACHERS SE-CBES	152,624.00	139,548.00	13,076.00	84,526.77	68,097.23
1 -100-210-200-61100-1151	SALARIES: TEACHER AIDES SE-CBES	56,967.00	18,617.00	38,350.00	12,724.77	44,242.23
1 -100-210-200-61100-1152	SALARIES: P-T DEV ASSISTANT SE-CBES	27,000.00	26,600.00	400.00	14,990.50	12,009.50
1 -100-210-200-61100-1520	SUBSTITUTE TEACHERS SE-CBES	-	2,000.00	(2,000.00)	2,308.25	(2,308.25)
1 -100-210-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	4,892.49	(4,892.49)
1 -100-210-200-61100-2100	FICA BENEFIT SE-CBES	18,099.00	14,134.00	3,965.00	8,603.07	9,495.93
1 -100-210-200-61100-2210	VRS BENEFIT SE-CBES	16,237.00	15,987.00	250.00	12,582.43	3,654.57
1 -100-210-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	17,784.00	10,301.00	7,483.00	6,489.90	11,294.10
1 -100-210-200-61100-2300	HMP BENEFIT SE-CBES	92,988.00	40,486.00	52,502.00	26,382.17	66,605.83
1 -100-210-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	944.00	4,844.00	(3,900.00)	3,000.80	(2,056.80)
1 -100-210-200-61100-2400	GLI BENEFIT SE-CBES	2,809.00	2,120.00	689.00	1,537.62	1,271.38
1 -100-210-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	245.00	148.00	97.00	93.06	151.94
1 -100-210-200-61100-2750	RETIREE HEALTH CARE CREDIT-CBES	2,536.00	1,914.00	622.00	1,388.55	1,147.45
1 -100-210-200-61100-6000	MATERIALS AND SUPPLIES-CBES	-	8,755.00	(8,755.00)	8,755.36	(8,755.36)
1 -100-211-200-61100-1120	SALARIES: TEACHERS SE-DPS	251,964.00	233,849.00	18,115.00	123,408.46	128,555.54
1 -100-211-200-61100-1151	SALARIES: TEACHER AIDES SE-DPS	113,934.00	78,464.00	35,470.00	62,045.62	51,888.38
1 -100-211-200-61100-1520	SUBSTITUTE TEACHERS SE-DPS	-	10,851.00	(10,851.00)	11,601.51	(11,601.51)
1 -100-211-200-61100-1540	SUBSTITUTE AIDES SE-DPS	-	252.00	(252.00)	251.99	(251.99)
1 -100-211-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	6,135.04	(6,135.04)
1 -100-211-200-61100-2100	FICA BENEFIT SE-DPS	27,991.00	23,918.00	4,073.00	14,673.49	13,317.51
1 -100-211-200-61100-2210	VRS BENEFIT SE-DPS	17,174.00	20,133.00	(2,959.00)	15,040.08	2,133.92
1 -100-211-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	41,401.00	31,830.00	9,571.00	21,749.90	19,651.10
1 -100-211-200-61100-2300	HMP BENEFIT SE-DPS	92,353.00	106,228.00	(13,875.00)	46,494.72	45,858.28
1 -100-211-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,885.00	3,731.00	1,154.00	4,219.50	665.50
1 -100-211-200-61100-2400	GLI BENEFIT SE-DPS	4,903.00	4,189.00	714.00	2,966.02	1,936.98
1 -100-211-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	602.00	456.00	146.00	311.93	290.07
1 -100-211-200-61100-2750	RETIREE HEALTH CARE CREDIT-DPS	4,427.00	3,783.00	644.00	2,678.33	1,748.67
1 -100-211-200-61100-3120	STAFF TRAINING-DPS	-	455.00	(455.00)	455.00	(455.00)
1 -100-211-200-61100-3200	PURCHASED SERV-INSTRUCTIONAL DPS	-	360.00	(360.00)	360.00	(360.00)
1 -100-211-200-61100-5801	DUES/MEMBERSHIPS: SPEECH PATHOLOGIST-DPS	-	225.00	(225.00)	225.00	(225.00)
1 -100-211-200-61100-6000	MATERIALS AND SUPPLIES-DPS	-	5,431.00	(5,431.00)	5,430.82	(5,430.82)
1 -100-212-200-61100-1120	SALARIES: TEACHERS SE-GIS	224,119.00	218,093.00	6,026.00	109,602.18	114,516.82
1 -100-212-200-61100-1151	SALARIES: TEACHER AIDES SE-GIS	95,754.00	37,234.00	58,520.00	31,110.62	64,643.38
1 -100-212-200-61100-1152	SALARIES: P-T DEV ASSISTANT-GIS	13,500.00	26,600.00	(13,100.00)	12,222.00	1,278.00
1 -100-212-200-61100-1520	SUBSTITUTE TEACHERS SE-GIS	-	18,655.00	(18,655.00)	18,879.30	(18,879.30)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-212-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	5,224.11	(5,224.11)
1 -100-212-200-61100-2100	FICA BENEFIT SE-GIS	25,503.00	21,792.00	3,711.00	12,957.59	12,545.41
1 -100-212-200-61100-2210	VRS BENEFIT SE-GIS	13,276.00	14,425.00	(1,149.00)	10,445.47	2,830.53
1 -100-212-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	38,708.00	28,498.00	10,210.00	17,782.77	20,925.23
1 -100-212-200-61100-2300	HMP BENEFIT SE-GIS	110,602.00	82,768.00	27,834.00	34,333.16	76,268.84
1 -100-212-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	6,136.00	4,136.00	2,000.00	3,695.20	2,440.80
1 -100-212-200-61100-2400	GLI BENEFIT SE-GIS	4,286.00	3,460.00	826.00	2,275.80	2,010.20
1 -100-212-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	554.00	408.00	146.00	254.96	299.04
1 -100-212-200-61100-2750	RETIREE HEALTH CARE CREDIT-GIS	3,870.00	3,125.00	745.00	2,055.04	1,814.96
1 -100-212-200-61100-3120	STAFF TRAINING-GIS	-	8,136.00	(8,136.00)	8,136.00	(8,136.00)
1 -100-212-200-61100-3200	PURCHASED SERV-INSTRUCTIONAL GIS	-	1,950.00	(1,950.00)	2,670.00	(2,670.00)
1 -100-212-200-61100-5801	DUES/MEMBERSHIPS: SPEECH PATHOLOGIST-GIS	-	-	0.00	253.00	(253.00)
1 -100-212-200-61100-6000	MATERIALS AND SUPPLIES-GIS	-	1,737.00	(1,737.00)	1,737.40	(1,737.40)
1 -100-214-200-61100-1120	SALARIES: TEACHERS SE-TIS	204,169.00	234,130.00	(29,961.00)	114,143.90	90,025.10
1 -100-214-200-61100-1151	SALARIES: TEACHER AIDES SE-TIS	89,892.00	50,318.00	39,574.00	53,126.32	36,765.68
1 -100-214-200-61100-1152	SALARIES: P-T DEV ASSISTANT-TIS	13,500.00		13,500.00		13,500.00
1 -100-214-200-61100-1520	SUBSTITUTE TEACHERS SE-TIS	-	2,665.00	(2,665.00)	3,009.00	(3,009.00)
1 -100-214-200-61100-1540	SUBSTITUTE AIDES SE-TIS	-	336.00	(336.00)	420.02	(420.02)
1 -100-214-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	6,229.20	(6,229.20)
1 -100-214-200-61100-2100	FICA BENEFIT SE-TIS	23,528.00	21,932.00	1,596.00	12,048.92	11,479.08
1 -100-214-200-61100-2210	VRS BENEFIT SE-TIS	28,778.00	29,761.00	(983.00)	21,354.69	7,423.31
1 -100-214-200-61100-2220	VRS HYBRID PLAN-TIS	17,211.00	17,887.00	(676.00)	10,437.55	6,773.45
1 -100-214-200-61100-2300	HMP BENEFIT SE-TIS	111,863.00	97,227.00	14,636.00	64,227.96	47,635.04
1 -100-214-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS-TIS	2,354.00	1,212.00	1,142.00	1,447.80	906.20
1 -100-214-200-61100-2400	GLI BENEFIT SE-TIS	3,940.00	3,842.00	98.00	2,563.18	1,376.82
1 -100-214-200-61100-2510	DISABILITY HYBRID PLAN-TIS	250.00	256.00	(6.00)	149.75	100.25
1 -100-214-200-61100-2750	RETIREE HEALTH CARE CREDIT-TIS	3,558.00	3,469.00	89.00	2,314.49	1,243.51
1 -100-214-200-61100-6000	MATERIALS AND SUPPLIES-TIS	-	1,338.00	(1,338.00)	1,338.36	(1,338.36)
1 -100-216-200-61100-1120	SALARIES: TEACHERS SE-RES	558,337.00	525,739.00	32,598.00	316,493.75	241,843.25
1 -100-216-200-61100-1151	SALARIES: TEACHER AIDES SE-RES	422,026.00	240,815.00	181,211.00	193,151.07	228,874.93
1 -100-216-200-61100-1152	SALARIES: P-T DEV ASSISTANT-RES	67,500.00	79,800.00	(12,300.00)	59,388.00	8,112.00
1 -100-216-200-61100-1520	SUBSTITUTE TEACHERS SE-RES	-	10,483.00	(10,483.00)	12,493.89	(12,493.89)
1 -100-216-200-61100-1540	SUBSTITUTE AIDES SE-RES	-	6,573.00	(6,573.00)	7,245.01	(7,245.01)
1 -100-216-200-61100-1620	SUPPLEMENT: SPED-RES	-	250.00	(250.00)	250.00	(250.00)
1 -100-216-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	20,028.17	(20,028.17)
1 -100-216-200-61100-2100	FICA BENEFIT SE-RES	80,162.00	64,746.00	15,416.00	43,198.67	36,963.33
1 -100-216-200-61100-2210	VRS BENEFIT SE-RES	91,126.00	94,160.00	(3,034.00)	68,261.20	22,864.80
1 -100-216-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	65,286.00	33,241.00	32,045.00	27,555.95	37,730.05
1 -100-216-200-61100-2300	HMP BENEFIT SE-RES	408,869.00	246,116.00	162,753.00	147,687.29	261,181.71
1 -100-216-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	11,893.00	13,393.00	(1,500.00)	8,675.10	3,217.90
1 -100-216-200-61100-2400	GLI BENEFIT SE-RES	13,137.00	10,272.00	2,865.00	7,724.91	5,412.09

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-216-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	909.00	476.00	433.00	395.13	513.87
1 -100-216-200-61100-2750	RETIREE HEALTH CARE CREDIT-RES	11,862.00	9,275.00	2,587.00	6,975.66	4,886.34
1 -100-216-200-61100-5801	DUES/MEMBERSHIPS: SPEECH PATHOLOGIST-RES	-	328.00	(328.00)	328.00	(328.00)
1 -100-216-200-61100-6000	MATERIALS AND SUPPLIES-RES	-	4,621.00	(4,621.00)	4,620.79	(4,620.79)
1 -100-218-200-61100-1120	SALARIES: TEACHERS SE-TPS	257,580.00	240,310.00	17,270.00	147,778.48	109,801.52
1 -100-218-200-61100-1151	SALARIES: TEACHER AIDES SE-TPS	217,788.00	140,609.00	77,179.00	85,316.13	132,471.87
1 -100-218-200-61100-1152	SALARIES: P-T DEV ASSISTANT-TPS	54,000.00	63,700.00	(9,700.00)	35,175.00	18,825.00
1 -100-218-200-61100-1520	SUBSTITUTE TEACHERS SE-TPS	-	3,850.00	(3,850.00)	2,470.45	(2,470.45)
1 -100-218-200-61100-1540	SUBSTITUTE AIDES SE-TPS	-	2,184.00	(2,184.00)	2,645.98	(2,645.98)
1 -100-218-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	9,524.03	(9,524.03)
1 -100-218-200-61100-2100	FICA BENEFIT SE-TPS	40,497.00	34,228.00	6,269.00	20,519.87	19,977.13
1 -100-218-200-61100-2210	VRS BENEFIT SE-TPS	18,351.00	21,296.00	(2,945.00)	15,435.89	2,915.11
1 -100-218-200-61100-2220	VRS HYBRID PLAN-TPS	59,915.00	42,013.00	17,902.00	27,997.26	31,917.74
1 -100-218-200-61100-2300	HMP BENEFIT SE-TPS	193,130.00	134,388.00	58,742.00	61,702.21	131,427.79
1 -100-218-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS-TPS	3,580.00	3,580.00	0.00	2,706.00	874.00
1 -100-218-200-61100-2400	GLI BENEFIT SE-TPS	6,370.00	5,104.00	1,266.00	3,526.80	2,843.20
1 -100-218-200-61100-2510	DISABILITY HYBRID PLAN-TPS	845.00	602.00	243.00	405.91	439.09
1 -100-218-200-61100-2750	RETIREE HEALTH CARE CREDIT-TPS	5,752.00	4,609.00	1,143.00	3,162.01	2,589.99
1 -100-218-200-61100-3120	STAFF TRAINING-TPS	-	4,972.00	(4,972.00)	4,972.00	(4,972.00)
1 -100-218-200-61100-3200	PURCHASED SERV INSTRUCTIONAL-TPS	-	7,332.00	(7,332.00)	8,862.00	(8,862.00)
1 -100-218-200-61100-5801	DUES/MEMBERSHIPS: SPEECH PATHOLOGIST-TPS	-	225.00	(225.00)	450.00	(450.00)
1 -100-218-200-61100-6000	MATERIALS AND SUPPLIES-TPS	-	10,907.00	(10,907.00)	10,907.19	(10,907.19)
1 -100-301-200-61100-1120	SALARIES: TEACHERS SE-GHS	178,055.00	214,925.00	(36,870.00)	103,333.10	74,721.90
1 -100-301-200-61100-1151	SALARIES: TEACHER AIDES SE-GHS	78,641.00	44,238.00	34,403.00	50,598.49	28,042.51
1 -100-301-200-61100-1520	SUBSTITUTE TEACHERS SE-GHS	-	4,820.00	(4,820.00)	2,651.76	(2,651.76)
1 -100-301-200-61100-1540	SUBSTITUTE AIDES SE-GHS	-	252.00	(252.00)	252.00	(252.00)
1 -100-301-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	8,239.90	(8,239.90)
1 -100-301-200-61100-2100	FICA BENEFIT SE-GHS	19,637.00	19,372.00	265.00	11,949.56	7,687.44
1 -100-301-200-61100-2210	VRS BENEFIT SE-GHS	19,928.00	13,958.00	5,970.00	15,643.39	4,284.61
1 -100-301-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	21,305.00	27,560.00	(6,255.00)	13,890.10	7,414.90
1 -100-301-200-61100-2300	HMP BENEFIT SE-GHS	87,193.00	64,255.00	22,938.00	46,942.08	40,250.92
1 -100-301-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	6,489.00	3,693.00	2,796.00	4,341.95	2,147.05
1 -100-301-200-61100-2400	GLI BENEFIT SE-GHS	2,756.00	3,393.00	(637.00)	1,917.93	838.07
1 -100-301-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	300.00	395.00	(95.00)	199.15	100.85
1 -100-301-200-61100-2750	RETIREE HEALTH CARE CREDIT-GHS	2,489.00	3,064.00	(575.00)	1,732.01	756.99
1 -100-301-200-61100-6000	MATERIALS AND SUPPLIES-GHS	-	2,722.00	(2,722.00)	2,721.68	(2,721.68)
1 -100-303-200-61100-1120	SALARIES: TEACHERS SE-RHS	232,935.00	198,295.00	34,640.00	129,789.93	103,145.07
1 -100-303-200-61100-1151	SALARIES: TEACHER AIDES SE-RHS	87,108.00	84,694.00	2,414.00	57,639.11	29,468.89
1 -100-303-200-61100-1520	SUBSTITUTE TEACHERS SE-RHS	-	9,417.00	(9,417.00)	16,914.79	(16,914.79)
1 -100-303-200-61100-1540	SUBSTITUTE AIDES SE-RHS	-	1,050.00	(1,050.00)	1,806.00	(1,806.00)
1 -100-303-200-61100-1620	SUPPLEMENT:SPED-RHS	-	650.00	(650.00)	650.00	(650.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-303-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	9,521.32	(9,521.32)
1 -100-303-200-61100-2100	FICA BENEFIT SE-RHS	24,483.00	21,649.00	2,834.00	15,611.14	8,871.86
1 -100-303-200-61100-2210	VRS BENEFIT SE-RHS	18,363.00	29,263.00	(10,900.00)	18,889.31	(526.31)
1 -100-303-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	32,681.00	17,770.00	14,911.00	15,858.48	16,822.52
1 -100-303-200-61100-2300	HMP BENEFIT SE-RHS	124,736.00	80,009.00	44,727.00	55,383.39	69,352.61
1 -100-303-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	8,459.00	6,835.00	1,624.00	7,681.30	777.70
1 -100-303-200-61100-2400	GLI BENEFIT SE-RHS	4,289.00	3,792.00	497.00	2,801.39	1,487.61
1 -100-303-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	475.00	254.00	221.00	227.35	247.65
1 -100-303-200-61100-2750	RETIREE HEALTH CARE CREDIT-RHS	3,873.00	3,424.00	449.00	2,529.90	1,343.10
1 -100-303-200-61100-3200	PURCHASED SERV-INSTRUCTIONAL RES	-	790.00	(790.00)	1,240.00	(1,240.00)
1 -100-303-200-61100-6000	MATERIALS AND SUPPLIES-RHS	-	18,054.00	(18,054.00)	18,054.47	(18,054.47)
1 -100-304-200-61100-1120	SALARIES: TEACHERS SE THS	260,429.00	258,652.00	1,777.00	152,225.18	108,203.82
1 -100-304-200-61100-1151	SALARIES: TEACHER AIDES SE-THS	99,376.00	96,023.00	3,353.00	67,229.90	32,146.10
1 -100-304-200-61100-1520	SUBSTITUTE TEACHERS SE-THS	-	27,150.00	(27,150.00)	33,547.24	(33,547.24)
1 -100-304-200-61100-1540	SUBSTITUTE AIDES SE-THS	-	84.00	(84.00)	84.00	(84.00)
1 -100-304-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	8,688.90	(8,688.90)
1 -100-304-200-61100-2100	FICA BENEFIT SE-THS	27,525.00	28,607.00	(1,082.00)	19,681.53	7,843.47
1 -100-304-200-61100-2210	VRS BENEFIT SE-THS	17,770.00	28,263.00	(10,493.00)	14,197.82	3,572.18
1 -100-304-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	42,157.00	33,889.00	8,268.00	27,257.86	14,899.14
1 -100-304-200-61100-2300	HMP BENEFIT SE-THS	62,160.00	90,166.00	(28,006.00)	36,080.66	26,079.34
1 -100-304-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	8,000.00	(4,000.00)	2,800.00	1,200.00
1 -100-304-200-61100-2400	GLI BENEFIT SE-THS	4,821.00	5,011.00	(190.00)	3,342.08	1,478.92
1 -100-304-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	579.00	485.00	94.00	390.81	188.19
1 -100-304-200-61100-2750	RETIREE HEALTH CARE CREDIT-THS	4,354.00	4,525.00	(171.00)	3,017.98	1,336.02
1 -100-304-200-61100-3120	STAFF TRAINING-THS	-	696.00	(696.00)	696.00	(696.00)
1 -100-304-200-61100-6000	MATERIALS AND SUPPLIES-THS	-	1,967.00	(1,967.00)	1,966.59	(1,966.59)
1 -100-305-200-61100-1151	SALARIES: TEACHER AIDES SE-TCCTC	53,659.00	52,117.00	1,542.00	36,649.90	17,009.10
1 -100-305-200-61100-1520	SUBSTITUTE TEACHERS-TCCTC	-	359.00	(359.00)	493.98	(493.98)
1 -100-305-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,500.00	(2,500.00)
1 -100-305-200-61100-2100	FICA BENEFIT SE-TCCTC	4,105.00	3,987.00	118.00	2,765.24	1,339.76
1 -100-305-200-61100-2210	VRS BENEFIT-TCCTC	5,280.00	5,568.00	(288.00)	3,897.46	1,382.54
1 -100-305-200-61100-2220	VRS HYBRID PLAN-TCCTC	3,367.00	3,094.00	273.00	2,165.80	1,201.20
1 -100-305-200-61100-2300	HMP BENEFIT-TCCTC	20,250.00	16,878.00	3,372.00	11,658.18	8,591.82
1 -100-305-200-61100-2400	GLI BENEFIT-TCCTC	719.00	698.00	21.00	488.88	230.12
1 -100-305-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	45.00	44.00	1.00	31.08	13.92
1 -100-305-200-61100-2750	RETIREE HEALTH CARE CREDIT-TCCTC	649.00	631.00	18.00	441.42	207.58
1 -100-305-200-61100-6000	MATERIALS AND SUPPLIES-TCCTC	-	145.00	(145.00)	361.34	(361.34)
1 -100-306-200-61100-1120	SALARIES: TEACHERS SE-GMS 8TH	12,324.00	6,467.00	5,857.00	7,546.07	4,777.93
1 -100-306-200-61100-1151	SALARIES: TEACHER AIDES SE-GMS 8TH	17,039.00	32,306.00	(15,267.00)	11,641.89	5,397.11
1 -100-306-200-61100-1520	SUBSTITUTE TEACHERS SE-GMS 8TH	-	75.00	(75.00)	93.80	(93.80)
1 -100-306-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	1,067.37	(1,067.37)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-306-200-61100-2100	FICA BENEFIT SE-GMS 8TH	2,246.00	2,588.00	(342.00)	1,472.59	773.41
1 -100-306-200-61100-2210	VRS BENEFIT SE-GMS 8TH	2,595.00	5,430.00	(2,835.00)	2,112.88	482.12
1 -100-306-200-61100-2220	VRS HYBRID PLAN-GMS 8TH	2,185.00	1,139.00	1,046.00	1,328.53	856.47
1 -100-306-200-61100-2300	HMP BENEFIT SE-GMS 8TH	12,422.00	14,187.00	(1,765.00)	7,209.45	5,212.55
1 -100-306-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	660.00	2,000.00	(1,340.00)	462.00	198.00
1 -100-306-200-61100-2400	GLI BENEFIT SE-GMS 8TH	393.00	453.00	(60.00)	277.41	115.59
1 -100-306-200-61100-2510	DISABILITY HYBRID PLAN-GMS 8TH	29.00	16.00	13.00	19.04	9.96
1 -100-306-200-61100-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	355.00	410.00	(55.00)	250.53	104.47
1 -100-306-200-61100-3120	STAFF TRAINING-GMS 8TH	-	100.00	(100.00)	100.00	(100.00)
1 -100-306-200-61100-6000	MATERIALS AND SUPPLIES-GMS 8TH	-	5,912.00	(5,912.00)	6,363.30	(6,363.30)
1 -100-307-200-61100-1120	SALARIES: TEACHERS SE-RMS 8TH	22,331.00	26,498.00	(4,167.00)	14,199.65	8,131.35
1 -100-307-200-61100-1151	SALARIES: TEACHER AIDES SE-RMS 8TH	41,450.00	39,865.00	1,585.00	27,114.36	14,335.64
1 -100-307-200-61100-1152	SALARIES: P-T DEV ASSISTANT-RMS 8TH	9,450.00	13,965.00	(4,515.00)	5,939.03	3,510.97
1 -100-307-200-61100-1520	SUBSTITUTE TEACHERS SE-RMS 8TH	-	480.00	(480.00)	504.14	(504.14)
1 -100-307-200-61100-1540	SUBSTITUTE AIDES SE-RMS 8TH	-	725.00	(725.00)	863.49	(863.49)
1 -100-307-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,978.51	(2,978.51)
1 -100-307-200-61100-2100	FICA BENEFIT SE-RMS 8TH	5,602.00	6,146.00	(544.00)	3,701.68	1,900.32
1 -100-307-200-61100-2210	VRS BENEFIT SE-RMS 8TH	4,497.00	5,662.00	(1,165.00)	3,715.95	781.05
1 -100-307-200-61100-2220	VRS HYBRID PLAN-RMS 8TH	5,916.00	5,370.00	546.00	3,675.24	2,240.76
1 -100-307-200-61100-2300	HMP BENEFIT SE-RMS 8TH	28,035.00	14,026.00	14,009.00	16,390.70	11,644.30
1 -100-307-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	3,260.00	1,956.00	1,304.00	2,282.00	978.00
1 -100-307-200-61100-2400	GLI BENEFIT SE-RMS 8TH	855.00	890.00	(35.00)	604.17	250.83
1 -100-307-200-61100-2510	DISABILITY HYBRID PLAN-RMS 8TH	82.00	77.00	5.00	54.04	27.96
1 -100-307-200-61100-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	772.00	803.00	(31.00)	538.00	234.00
1 -100-307-200-61100-3120	STAFF DEVELOPMENT-RMS 8TH	-	100.00	(100.00)	100.00	(100.00)
1 -100-307-200-61100-6000	MATERIALS AND SUPPLIES-RMS 8TH	-	1,786.00	(1,786.00)	1,786.03	(1,786.03)
1 -100-308-200-61100-1120	SALARIES: TEACHERS SE-TMS 8TH	94,239.00	87,987.00	6,252.00	53,784.68	40,454.32
1 -100-308-200-61100-1151	SALARIES: TEACHER AIDES SE-TMS 8TH	19,488.00	18,967.00	521.00	13,105.20	6,382.80
1 -100-308-200-61100-1520	SUBSTITUTE TEACHERS SE-TMS 8TH	-	994.00	(994.00)	1,075.04	(1,075.04)
1 -100-308-200-61100-1540	SUBSTITUTE AIDES SE-TMS 8TH	-	159.00	(159.00)	159.39	(159.39)
1 -100-308-200-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,892.01	(2,892.01)
1 -100-308-200-61100-2100	FICA BENEFIT SE-TMS 8TH	8,700.00	8,182.00	518.00	5,059.95	3,640.05
1 -100-308-200-61100-2210	VRS BENEFIT SE-TMS 8TH	3,641.00	4,150.00	(509.00)	2,904.86	736.14
1 -100-308-200-61100-2220	VRS HYBRID PLAN-TMS 8TH	15,403.00	13,626.00	1,777.00	10,111.64	5,291.36
1 -100-308-200-61100-2300	HMP BENEFIT SE-TMS 8TH	34,389.00	24,468.00	9,921.00	19,898.22	14,490.78
1 -100-308-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	1,635.00	1,245.00	390.00	1,144.50	490.50
1 -100-308-200-61100-2400	GLI BENEFIT SE-TMS 8TH	1,524.00	1,434.00	90.00	1,049.37	474.63
1 -100-308-200-61100-2510	DISABILITY HYBRID PLAN-TMS 8TH	214.00	195.00	19.00	144.97	69.03
1 -100-308-200-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	1,376.00	1,295.00	81.00	947.73	428.27
1 -100-308-200-61100-3120	STAFF TRAINING-TMS 8TH	-	760.00	(760.00)	760.00	(760.00)
1 -100-308-200-61100-5500	TRAVEL-TMS 8TH	-	70.00	(70.00)	70.00	(70.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-308-200-61100-6000	MATERIALS AND SUPPLIES-TMS 8TH	-	677.00	(677.00)	677.02	(677.02)
1 -100-200-200-61230-1660	BONUS: MERIT PAY	-	-	0.00	942.00	(942.00)
1 -100-200-200-61230-2100	FICA: MERIT PAY	-	72.00	(72.00)	72.06	(72.06)
1 -100-200-200-61310-1110	SALARIES: SUPERVISOR, SPED	-	51,229.00	(51,229.00)	38,422.03	(38,422.03)
1 -100-200-200-61310-1620	SUPPLEMENT SE	-	4,500.00	(4,500.00)	4,500.00	(4,500.00)
1 -100-200-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	2,218.52	(2,218.52)
1 -100-200-200-61310-2100	FICA BENEFIT	-	3,919.00	(3,919.00)	3,445.38	(3,445.38)
1 -100-200-200-61310-2210	VRS BENEFIT	-	8,514.00	(8,514.00)	6,385.68	(6,385.68)
1 -100-200-200-61310-2300	HMP BENEFIT	-	5,028.00	(5,028.00)	3,485.08	(3,485.08)
1 -100-200-200-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	1,000.00	(1,000.00)	700.00	(700.00)
1 -100-200-200-61310-2400	GLI BENEFIT	-	686.00	(686.00)	514.89	(514.89)
1 -100-200-200-61310-2750	RETIREE HEALTH CARE CREDIT	-	620.00	(620.00)	464.94	(464.94)
1 -100-206-200-61310-1110	SALARIES: REG COORDINATORS SPED-GMS	56,937.00	55,985.00	952.00	32,899.35	24,037.65
1 -100-206-200-61310-1660	dBONUS: REG COORDINATORS SPED-GMS	-	-	0.00	1,119.56	(1,119.56)
1 -100-206-200-61310-2100	FICA BENEFIT-GMS	4,356.00	4,283.00	73.00	2,642.55	1,713.45
1 -100-206-200-61310-2210	VRS BENEFIT-GMS	8,672.00	9,305.00	(633.00)	6,513.36	2,158.64
1 -100-206-200-61310-2300	HMP BENEFIT-GMS	8,087.00	6,737.00	1,350.00	4,670.04	3,416.96
1 -100-206-200-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	134.00	(134.00)	134.00	(134.00)
1 -100-206-200-61310-2400	GLI BENEFIT-GMS	763.00	750.00	13.00	525.14	237.86
1 -100-206-200-61310-2750	RETIREE HEALTH CARE CREDIT-GMS	689.00	677.00	12.00	474.18	214.82
1 -100-207-200-61310-1120	SALARIES: REG COORDINATORS SPED-RMS	54,827.00	53,540.00	1,287.00	31,426.98	23,400.02
1 -100-207-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	1,077.36	(1,077.36)
1 -100-207-200-61310-2100	FICA BENEFIT-RMS	4,194.00	4,095.00	99.00	2,442.95	1,751.05
1 -100-207-200-61310-2210	VRS BENEFIT-RMS	8,350.00	8,954.00	(604.00)	6,267.80	2,082.20
1 -100-207-200-61310-2300	HMP BENEFIT-RMS	9,494.00	7,909.00	1,585.00	5,482.12	4,011.88
1 -100-207-200-61310-2400	GLI BENEFIT-RMS	735.00	722.00	13.00	505.33	229.67
1 -100-207-200-61310-2750	RETIREE HEALTH CARE CREDIT-RMS	663.00	652.00	11.00	456.33	206.67
1 -100-208-200-61310-1120	SALARIES: REG COORDINATORS SPED-TMS	-	335.00	(335.00)	335.00	(335.00)
1 -100-208-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	976.19	(976.19)
1 -100-208-200-61310-2100	FICA BENEFIT-TMS	-	100.00	(100.00)	100.31	(100.31)
1 -100-300-200-61310-1110	SALARIES: SUPERVISOR, SECONDARY SPED	-	51,229.00	(51,229.00)	38,421.50	(38,421.50)
1 -100-300-200-61310-1620	SUPPLEMENT SE	-	500.00	(500.00)	500.00	(500.00)
1 -100-300-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	1,397.48	(1,397.48)
1 -100-300-200-61310-2100	FICA BENEFIT	-	3,919.00	(3,919.00)	3,076.47	(3,076.47)
1 -100-300-200-61310-2210	VRS BENEFIT	-	8,514.00	(8,514.00)	6,385.68	(6,385.68)
1 -100-300-200-61310-2300	HMP BENEFIT	-	5,028.00	(5,028.00)	3,485.08	(3,485.08)
1 -100-300-200-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	1,000.00	(1,000.00)	700.00	(700.00)
1 -100-300-200-61310-2400	GLI BENEFIT	-	686.00	(686.00)	514.80	(514.80)
1 -100-300-200-61310-2750	RETIREE HEALTH CARE CREDIT, SECONDARY	-	620.00	(620.00)	464.85	(464.85)
1 -100-303-200-61310-3000	PURCHASED SERVICES-RHS	-	515.00	(515.00)	514.64	(514.64)
1 -100-306-200-61310-1110	SALARIES: REG COORDINATORS SPED-GMS 8TH	28,044.00	27,575.00	469.00	16,204.03	11,839.97

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-306-200-61310-1660	BONUS: REG COORDINATORS SPED-GMS 8TH	-	-	0.00	551.44	(551.44)
1 -100-306-200-61310-2100	FICA BENEFIT-GMS 8TH	2,145.00	2,109.00	36.00	1,301.57	843.43
1 -100-306-200-61310-2210	VRS BENEFIT-GMS 8TH	4,271.00	4,583.00	(312.00)	3,208.03	1,062.97
1 -100-306-200-61310-2300	HMP BENEFIT-GMS 8TH	3,983.00	3,318.00	665.00	2,300.12	1,682.88
1 -100-306-200-61310-2320	HSA EMPLOYER CONTRIBUTIONS-GMS 8TH	-	66.00	(66.00)	66.00	(66.00)
1 -100-306-200-61310-2400	GLI BENEFIT-GMS 8TH	376.00	370.00	6.00	258.65	117.35
1 -100-306-200-61310-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	339.00	334.00	5.00	233.59	105.41
1 -100-307-200-61310-1120	SALARIES: REG COORDINATORS SPED-RMS 8TH	27,004.00	26,370.00	634.00	15,478.90	11,525.10
1 -100-307-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	530.64	(530.64)
1 -100-307-200-61310-2100	FICA BENEFIT-RMS 8TH	2,066.00	2,017.00	49.00	1,203.23	862.77
1 -100-307-200-61310-2210	VRS BENEFIT-RMS 8TH	4,113.00	4,410.00	(297.00)	3,087.14	1,025.86
1 -100-307-200-61310-2300	HMP BENEFIT-RMS 8TH	4,676.00	3,896.00	780.00	2,700.11	1,975.89
1 -100-307-200-61310-2400	GLI BENEFIT-RMS 8TH	362.00	356.00	6.00	248.92	113.08
1 -100-307-200-61310-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	327.00	321.00	6.00	224.77	102.23
1 -100-308-200-61310-1120	SALARIES: REG COORDINATORS SPED-TMS 8TH	-	165.00	(165.00)	165.00	(165.00)
1 -100-308-200-61310-1660	BONUS: MERIT PAY	-	-	0.00	480.81	(480.81)
1 -100-308-200-61310-2100	FICA BENEFIT-TMS 8TH	-	49.00	(49.00)	49.40	(49.40)
1 -100-900-200-62120-1110	SALARIES: ADMINISTRATIVE	52,236.00		52,236.00		52,236.00
1 -100-900-200-62120-2100	FICA BENEFIT	3,996.00		3,996.00		3,996.00
1 -100-900-200-62120-2210	VRS BENEFIT	7,955.00		7,955.00		7,955.00
1 -100-900-200-62120-2300	HMP BENEFIT	6,035.00		6,035.00		6,035.00
1 -100-900-200-62120-2320	HSA EMPLOYER CONTRIBUTIONS	1,000.00		1,000.00		1,000.00
1 -100-900-200-62120-2400	GLI BENEFIT	700.00		700.00		700.00
1 -100-900-200-62120-2750	RETIREE HEALTH CARE CREDIT	632.00		632.00		632.00
1 -100-900-200-62120-3000	PURCHASED SERVICES	-	48,051.00	(48,051.00)	1,378.14	(1,378.14)
1 -100-900-200-62120-3120	STAFF TRAINING	1,600.00	6,453.00	(4,853.00)	4,853.16	(3,253.16)
1 -100-900-200-62120-5400	COPIER LEASE-SPED	17,398.00	17,000.00	398.00	17,018.73	379.27
1 -100-900-200-62120-5500	TRAVEL	-	385.00	(385.00)	385.29	(385.29)
1 -100-900-200-62120-6000	MATERIALS & SUPPLIES-SE	-	60,000.00	(60,000.00)	17,454.59	(17,454.59)
1 -100-900-200-62220-3000	PHYSICAL THERAPY/OT SERVICES	581,806.00	570,000.00	11,806.00	380,093.26	201,712.74
1 -100-900-200-62220-6000	MATERIALS AND SUPPLIES	96.00	10,500.00	(10,404.00)	48.10	47.90
1 -100-900-200-62220-8200	CAPITAL OUTLAY ADDITIONS	-	8,964.00	(8,964.00)	-	0.00
1 -100-900-200-62230-1660	BONUS: MERIT PAY	-	-	0.00	1,428.00	(1,428.00)
1 -100-900-200-62230-2100	FICA BENEFIT	-	109.00	(109.00)	109.25	(109.25)
1 -100-900-200-62230-3000	PURCHASES	330,394.00	296,380.00	34,014.00	35,974.00	294,420.00
1 -100-900-200-62230-3120	STAFF TRAINING	300.00	300.00	0.00	300.00	0.00
1 -100-900-200-62230-6000	MATERIALS & SUPPLIES	4,058.00	4,060.00	(2.00)	4,057.53	0.47
1 -100-900-200-62230-6013	STANDARDIZED TESTING	1,211.00	859.00	352.00	949.53	261.47
1 -100-900-200-63200-1170	SALARIES: REGULAR SPED BUS DRIVERS	229,921.00	236,291.00	(6,370.00)	167,198.38	62,722.62
1 -100-900-200-63200-1620	STUDENT TRANSPORTATION SE	21,400.00	14,010.00	7,390.00	16,750.00	4,650.00
1 -100-900-200-63200-1660	BONUS: MERIT PAY	-	-	0.00	4,727.00	(4,727.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-200-63200-1670	SALARIES: BUS DRIVERS SPED SPECIAL TRIPS	9,063.00	7,062.00	2,001.00	8,100.39	962.61
1 -100-900-200-63200-2100	FICA BENEFIT - SPED BUS DRIVERS	17,589.00	18,688.00	(1,099.00)	14,808.24	2,780.76
1 -100-900-200-63200-2210	VRS BENEFIT - SPED BUS DRIVERS	31,154.00	38,256.00	(7,102.00)	25,603.78	5,550.22
1 -100-900-200-63200-2220	VRS HYBRID PLAN - SPED BUS DRIVERS	4,418.00		4,418.00		4,418.00
1 -100-900-200-63200-2300	HMP BENEFIT - SPED BUS DRIVERS	48,240.00	31,915.00	16,325.00	20,111.54	28,128.46
1 -100-900-200-63200-2320	HSA EMPLOYER CONTRIBUTIONS-SPED BUS DRIV	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-900-200-63200-2400	GLI BENEFIT - SPED BUS DRIVERS	3,081.00	3,166.00	(85.00)	2,118.96	962.04
1 -100-900-200-63200-2510	DISABILITY INSURANCE-HYBRID PLAN - VOC	132.00		132.00		132.00
1 -100-900-200-63200-2750	RHIC: SPED BUS DRIVERS	4,483.00	4,608.00	(125.00)	3,083.80	1,399.20
1 -100-900-200-63200-2830	TERMINATION PAY SPED BUS DRIVERS	14,550.00	14,550.00	0.00	14,550.00	0.00
1 -100-900-200-63200-3420	PAYMENTS PRIVATE CARRIERS-PARENTS SE	2,100.00	290,992.00	(288,892.00)	2,100.00	0.00
1 -100-900-200-63200-6000	MATERIALS & SUPPLIES SE	-	1,892.00	(1,892.00)	1,892.16	(1,892.16)
1 -100-900-200-63400-4000	INTERNAL SERVICES	-	975.00	(975.00)	975.00	(975.00)
1 -100-900-200-63400-6009	VEHICLE SUPPLIES-SPED	-	23,142.00	(23,142.00)	23,141.96	(23,141.96)
1 -100-900-200-63500-8100	SCHOOL BUS PURCHASE: REPLACEMENT SE	381,501.00	381,501.00	0.00	127,167.00	254,334.00
1 -100-900-200-64200-8200	CAPITAL OUTLAY ADDITIONS SE	-	5,171.00	(5,171.00)	5,171.00	(5,171.00)
1 -100-900-200-64300-8100	CAPITAL OUTLAY REPLACEMENT SPED	-	13,355.00	(13,355.00)	13,355.39	(13,355.39)
1 -100-900-200-68100-3000	PURCHASES	2,580.00	-	2,580.00	-	2,580.00
1 -100-900-200-68100-6040	COMPUTER SOFTWARE SE	-	32,462.00	(32,462.00)	32,462.12	(32,462.12)
1 -100-900-200-68100-6050	NONCAPITALIZED TECHNOLOGY HARDWARE SE	-	24,994.00	(24,994.00)	24,994.46	(24,994.46)
1 -100-900-200-68200-3000	PURCHASED SERVICES SPED	-	2,580.00	(2,580.00)	2,580.00	(2,580.00)
1 -100-900-200-68200-6050	NONCAPITALIZED TECHNOLOGY HARDWARE SE	-	6,085.00	(6,085.00)	5,772.16	(5,772.16)
1 -100-900-200-68300-6050	HARDWARE SE	-	912.00	(912.00)	912.00	(912.00)
1 -100-900-200-68800-6000	TECH: MATERIALS & SUPPLIES	-	600.00	(600.00)	597.70	(597.70)
1 -100-900-200-69100-1520	SUBSTITUTES	142,173.00	-	142,173.00	-	142,173.00
1 -100-900-200-69100-1540	SUBSTITUTES	19,299.00	-	19,299.00	-	19,299.00
1 -100-900-200-69100-1620	CONTINGENCY: SUPPLEMENT	20,265.00	11,700.00	8,565.00	-	20,265.00
1 -100-900-200-69100-2100	FICA	-	16,151.00	(16,151.00)	-	0.00
1 -100-900-200-69100-3000	PURCHASES	2,240.00	-	2,240.00	-	2,240.00
1 -100-900-200-69100-3120	PROFESSIONAL DEVELOPMENT	23,312.00	-	23,312.00	-	23,312.00
1 -100-900-200-69100-3200	PURCHASED SERVICES	17,863.00	-	17,863.00	-	17,863.00
1 -100-900-200-69100-5500	TRAVEL SE	596.00	500.00	96.00	-	596.00
1 -100-900-200-69100-5801	DUES & MEMBERSHIPS SE	1,481.00	172.00	1,309.00	-	1,481.00
1 -100-900-200-69100-6000	CONTINGENCY: MATERIALS & SUPPLIES	150,388.00	199,157.00	(48,769.00)	-	150,388.00
1 -100-900-200-69100-8100	CAPITAL OUTLAY REPLACEMENT	13,355.00	-	13,355.00	-	13,355.00
1 -100-900-200-69100-8200	CAPITAL OUTLAY ADDITIONS	5,171.00	-	5,171.00	-	5,171.00
1 -100-900-200-69200-5400	COPIER LEASE	-	5,150.00	(5,150.00)	-	0.00
1 -100-900-200-69950-6000	MATERIALS & SUPPLIES	598.00	-	598.00	-	598.00
1 -100-900-200-69950-6040	CONTINGENCY RESERVE: SOFTWARE	32,462.00	13,708.00	18,754.00	-	32,462.00
1 -100-900-200-69950-6050	TECHNOLOGY HARDWARE: CONTINGENCY RESERVE	34,869.00	155,967.00	(121,098.00)	-	34,869.00
1 -100-206-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	1,465.40	(1,465.40)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-206-300-61100-2100	FICA: MERIT PAY	-	-	0.00	112.10	(112.10)
1 -100-207-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	1,429.43	(1,429.43)
1 -100-207-300-61100-2100	FICA: MERIT PAY	-	-	0.00	109.35	(109.35)
1 -100-208-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	495.42	(495.42)
1 -100-208-300-61100-2100	FICA: MERIT PAY	-	-	0.00	37.90	(37.90)
1 -100-301-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	5,663.00	(5,663.00)
1 -100-301-300-61100-2100	FICA: MERIT PAY	-	-	0.00	433.23	(433.23)
1 -100-303-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	8,572.00	(8,572.00)
1 -100-303-300-61100-2100	FICA: MERIT PAY	-	-	0.00	655.73	(655.73)
1 -100-304-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	4,360.00	(4,360.00)
1 -100-304-300-61100-2100	FICA: MERIT PAY	-	-	0.00	333.54	(333.54)
1 -100-305-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	15,552.00	(15,552.00)
1 -100-305-300-61100-2100	FICA: MERIT PAY	-	-	0.00	1,189.69	(1,189.69)
1 -100-305-300-61100-6000	MATERIALS AND SUPPLIES-TCCTC	2,784.00	9,450.00	(6,666.00)	1,367.30	1,416.70
1 -100-305-300-61100-6011	UNIFORMS TCCTC	-	15,000.00	(15,000.00)	-	0.00
1 -100-305-300-61100-6030	INSTRUCTIONAL SUPPLIES-TCCTC	1,788.00	12,932.00	(11,144.00)	1,177.88	610.12
1 -100-306-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	525.60	(525.60)
1 -100-306-300-61100-2100	FICA: MERIT PAY	-	-	0.00	40.21	(40.21)
1 -100-307-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	241.57	(241.57)
1 -100-307-300-61100-2100	FICA: MERIT PAY	-	-	0.00	18.48	(18.48)
1 -100-308-300-61100-1660	BONUS: MERIT PAY	-	-	0.00	581.58	(581.58)
1 -100-308-300-61100-2100	FICA: MERIT PAY	-	-	0.00	44.49	(44.49)
1 -100-305-300-61410-1660	BONUS: MERIT PAY	-	-	0.00	1,693.00	(1,693.00)
1 -100-305-300-61410-2100	FICA: MERIT PAY	-	-	0.00	129.52	(129.52)
1 -100-305-300-61410-5400	COPIER LEASE-TCCTC	2,641.00	1,813.00	828.00	1,813.25	827.75
1 -100-900-300-63200-1170	SALARIES: VOCATIONAL BUS DRIVERS	292,569.00	313,107.00	(20,538.00)	165,431.03	127,137.97
1 -100-900-300-63200-1660	BONUS: MERIT PAY	-	-	0.00	4,724.00	(4,724.00)
1 -100-900-300-63200-2100	FICA BENEFIT: VOCATIONAL BUS DRIVERS	22,381.00	23,953.00	(1,572.00)	12,478.61	9,902.39
1 -100-900-300-63200-2210	VRS BENEFIT: VOCATIONAL BUS DRIVERS	32,447.00	34,244.00	(1,797.00)	23,567.32	8,879.68
1 -100-900-300-63200-2220	VRS HYBRID PLAN: VOCATIONAL BUS DRIVERS	14,001.00	16,448.00	(2,447.00)	3,192.84	10,808.16
1 -100-900-300-63200-2300	HMP BENEFIT: VOCATIONAL BUS DRIVERS	103,250.00	97,720.00	5,530.00	34,217.44	69,032.56
1 -100-900-300-63200-2320	HSA EMPLOYER: VOCATIONAL BUS DRIVERS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-900-300-63200-2400	GLI BENEFIT: VOCATIONAL BUS DRIVERS	3,920.00	4,196.00	(276.00)	2,214.94	1,705.06
1 -100-900-300-63200-2510	DISABILITY HYBRID: VOC BUS DRIVERS	418.00	536.00	(118.00)	104.16	313.84
1 -100-900-300-63200-2750	RHIC: VOCATIONAL BUS DRIVERS	5,705.00	6,106.00	(401.00)	3,223.22	2,481.78
1 -100-206-400-61100-1120	SALARIES: TEACHERS GIFT-GMS	49,409.00	48,238.00	1,171.00	24,297.22	25,111.78
1 -100-206-400-61100-1660	BONUS: MERIT PAY	-	-	0.00	958.00	(958.00)
1 -100-206-400-61100-2100	FICA BENEFIT GIFT-GMS	3,780.00	3,690.00	90.00	1,792.03	1,987.97
1 -100-206-400-61100-2220	VRS HYBRID PLAN	8,760.00	8,017.00	743.00	5,573.82	3,186.18
1 -100-206-400-61100-2300	HMP BENEFIT GIFT-GMS	14,170.00	18,000.00	(3,830.00)	8,182.23	5,987.77
1 -100-206-400-61100-2400	GLI BENEFIT GIFT-GMS	662.00	646.00	16.00	449.40	212.60

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-206-400-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	118.00	115.00	3.00	79.94	38.06
1 -100-206-400-61100-2750	RETIREE HEALTH CARE CREDIT-GMS	598.00	584.00	14.00	405.79	192.21
1 -100-206-400-61100-5500	TRAVEL-GMS	-	11.00	(11.00)	10.91	(10.91)
1 -100-206-400-61100-6000	MATERIALS AND SUPPLIES-GMS	-	531.00	(531.00)	560.00	(560.00)
1 -100-206-400-61100-6013	TESTING-GMS	-	1,860.00	(1,860.00)	1,860.00	(1,860.00)
1 -100-207-400-61100-6000	MATERIALS AND SUPPLIES-RMS	-	-	0.00	29.00	(29.00)
1 -100-207-400-61100-6013	TESTING-RMS	-	1,860.00	(1,860.00)	1,860.00	(1,860.00)
1 -100-208-400-61100-1120	SALARIES: TEACHERS GIFT-TMS	38,992.00	37,342.00	1,650.00	21,783.11	17,208.89
1 -100-208-400-61100-1660	BONUS: MERIT PAY	-	-	0.00	747.05	(747.05)
1 -100-208-400-61100-2100	FICA BENEFIT GIFT-TMS	2,983.00	2,857.00	126.00	1,433.58	1,549.42
1 -100-208-400-61100-2210	VRS BENEFIT GIFT-TMS	5,938.00	6,206.00	(268.00)	4,344.41	1,593.59
1 -100-208-400-61100-2300	HMP BENEFIT GIFT-TMS	22,164.00	18,472.00	3,692.00	12,803.50	9,360.50
1 -100-208-400-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,613.00	2,613.00	0.00	1,829.10	783.90
1 -100-208-400-61100-2400	GLI BENEFIT GIFT-TMS	522.00	500.00	22.00	350.28	171.72
1 -100-208-400-61100-2750	RETIREE HEALTH CARE CREDIT-TMS	472.00	452.00	20.00	316.26	155.74
1 -100-208-400-61100-5500	TRAVEL-TMS	-	-	0.00	40.04	(40.04)
1 -100-208-400-61100-6000	MATERIALS & SUPPLIES-TMS	-	594.00	(594.00)	622.57	(622.57)
1 -100-208-400-61100-6013	TESTING-TMS	-	1,860.00	(1,860.00)	1,860.00	(1,860.00)
1 -100-209-400-61100-6013	STANDARDIZE TESTING-AVES	-	1,000.00	(1,000.00)	1,000.00	(1,000.00)
1 -100-210-400-61100-6013	STANDARDIZE TESTING-CBES	-	1,000.00	(1,000.00)	1,000.00	(1,000.00)
1 -100-212-400-61100-6013	STANDARDIZE TESTING-GIS	-	1,000.00	(1,000.00)	1,000.00	(1,000.00)
1 -100-214-400-61100-6013	STANDARDIZE TESTING-TIS	-	1,000.00	(1,000.00)	1,000.00	(1,000.00)
1 -100-216-400-61100-6013	STANDARDIZE TESTING-RES	-	1,000.00	(1,000.00)	1,000.00	(1,000.00)
1 -100-301-400-61100-3810	LINWOOD HOLTON GOVERNOR'S SCHOOL	-	4,367.00	(4,367.00)	4,366.67	(4,366.67)
1 -100-303-400-61100-1120	SALARIES: TEACHERS GIFT-RHS	49,543.00	48,238.00	1,305.00	28,138.88	21,404.12
1 -100-303-400-61100-1660	BONUS: GIFTED PROGRAM-RHS	-	-	0.00	965.00	(965.00)
1 -100-303-400-61100-2100	FICA BENEFIT GIFT-RHS	3,790.00	3,690.00	100.00	2,157.72	1,632.28
1 -100-303-400-61100-2220	VRS HYBRID PLAN	8,784.00	8,017.00	767.00	5,612.04	3,171.96
1 -100-303-400-61100-2300	HMP BENEFIT GIFT-RHS	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -100-303-400-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -100-303-400-61100-2400	GLI BENEFIT GIFT-RHS	664.00	646.00	18.00	452.48	211.52
1 -100-303-400-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	118.00	115.00	3.00	80.50	37.50
1 -100-303-400-61100-2750	RETIREE HEALTH CARE CREDIT-RHS	599.00	584.00	15.00	408.59	190.41
1 -100-303-400-61100-3810	LINWOOD HOLTON GOVERNOR'S SCHOOL	-	2,167.00	(2,167.00)	2,166.67	(2,166.67)
1 -100-303-400-61100-5500	TRAVEL-RHS	-	636.00	(636.00)	858.91	(858.91)
1 -100-304-400-61100-3810	LINWOOD HOLTON GOVERNOR'S SCHOOL	-	3,167.00	(3,167.00)	3,166.66	(3,166.66)
1 -100-306-400-61100-5500	TRAVEL-GMS 8TH	-	5.00	(5.00)	5.00	(5.00)
1 -100-306-400-61100-6000	MATERIALS AND SUPPLIES-GMS 8TH	-	266.00	(266.00)	265.51	(265.51)
1 -100-308-400-61100-1120	SALARIES: TEACHERS GIFT-TMS 8TH	19,205.00	18,393.00	812.00	10,729.02	8,475.98
1 -100-308-400-61100-1660	BONUS: MERIT PAY	-	-	0.00	367.95	(367.95)
1 -100-308-400-61100-2100	FICA BENEFIT GIFT-TMS 8TH	1,469.00	1,407.00	62.00	706.16	762.84

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-308-400-61100-2210	VRS BENEFIT GIFT-TMS 8TH	2,925.00	3,057.00	(132.00)	2,139.83	785.17
1 -100-308-400-61100-2300	HMP BENEFIT GIFT-TMS 8TH	10,916.00	9,098.00	1,818.00	6,306.20	4,609.80
1 -100-308-400-61100-2320	HSA EMPLOYER CONTRIBUTIONS-TMS 8TH	1,287.00	1,287.00	0.00	900.90	386.10
1 -100-308-400-61100-2400	GLI BENEFIT GIFT-TMS 8TH	257.00	246.00	11.00	172.55	84.45
1 -100-308-400-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	232.00	223.00	9.00	155.82	76.18
1 -100-308-400-61100-6000	MATERIALS & SUPPLIES-TMS 8TH	-	297.00	(297.00)	296.81	(296.81)
1 -100-900-400-62120-5801	DUES AND ASSOCIATION MEMBERSHIPS	-	800.00	(800.00)	800.00	(800.00)
1 -100-900-400-69100-1623	SUPPLEMENT: GIFTED	600.00	600.00	0.00	-	600.00
1 -100-900-400-69100-2100	FICA: SUPPLEMENT GIFTED	-	45.00	(45.00)	-	0.00
1 -100-900-400-69100-3120	STAFF TRAINING GIFTED	-	1,200.00	(1,200.00)	-	0.00
1 -100-900-400-69100-3810	TUITION	9,700.00	-	9,700.00	-	9,700.00
1 -100-900-400-69100-5500	TRAVEL	932.00	-	932.00	-	932.00
1 -100-900-400-69100-5801	DUES/MEMBERSHIPS	800.00	-	800.00	-	800.00
1 -100-900-400-69100-6000	CONTINGENCY: MATERIALS & SUPPLIES	2,586.00	6,499.00	(3,913.00)	-	2,586.00
1 -100-900-400-69100-6013	TESTING	21,160.00	-	21,160.00	-	21,160.00
1 -100-307-500-61100-1620	ATHLETIC SUPPLEMENTS-RMS 8TH GRADE	-	13,661.00	(13,661.00)	13,661.00	(13,661.00)
1 -100-307-500-61100-2100	ATHLETIC SUPPLEMENTS, FICA-RMS 8TH GRADE	-	1,045.00	(1,045.00)	1,045.05	(1,045.05)
1 -100-300-500-61410-1622	SUPPLEMENT: CONCESSION WORKER SECONDARY	-	35,782.00	(35,782.00)	43,857.00	(43,857.00)
1 -100-300-500-61410-2100	FICA: NON-ATHLETIC/CONCESSION SECONDARY	-	2,737.00	(2,737.00)	3,355.02	(3,355.02)
1 -100-301-500-61410-1621	SUPPLEMENT: ATHLETIC-GHS	-	35,992.00	(35,992.00)	65,693.00	(65,693.00)
1 -100-301-500-61410-2100	FICA:ATHLETIC SUPPLEMENTS-GHS	-	2,753.00	(2,753.00)	5,025.51	(5,025.51)
1 -100-301-500-61410-5500	TRAVEL: ATHLETICS GHS	-	4,950.00	(4,950.00)	4,950.00	(4,950.00)
1 -100-301-500-61410-6000	ATHLETIC SUPPLIES-GHS	-	4,000.00	(4,000.00)	4,000.00	(4,000.00)
1 -100-301-500-61410-6011	UNIFORMS: ATHLETICS GHS	2,550.00	2,550.00	0.00	2,550.00	0.00
1 -100-303-500-61410-1621	SUPPLEMENT: ATHLETICS-RHS	-	37,726.00	(37,726.00)	67,427.00	(67,427.00)
1 -100-303-500-61410-2100	FICA: ATHLETIC SUPPLEMENTS-RHS	-	2,886.00	(2,886.00)	5,158.18	(5,158.18)
1 -100-303-500-61410-6000	ATHLETIC SUPPLIES-RHS	-	8,350.00	(8,350.00)	8,350.00	(8,350.00)
1 -100-304-500-61410-1621	SUPPLEMENT: ATHLETIC-THS	-	39,597.00	(39,597.00)	70,599.00	(70,599.00)
1 -100-304-500-61410-2100	FICA: ATHLETIC SUPPLEMENTS-THS	-	3,029.00	(3,029.00)	5,400.84	(5,400.84)
1 -100-304-500-61410-5500	TRAVEL-THS	15,772.00	10,822.00	4,950.00	10,821.80	4,950.20
1 -100-304-500-61410-6000	ATHLETIC SUPPLIES-THS	-	11,645.00	(11,645.00)	11,644.83	(11,644.83)
1 -100-306-500-61410-1621	SUPPLEMENT: ATHLETIC-GMS 8TH	-	13,661.00	(13,661.00)	13,661.00	(13,661.00)
1 -100-306-500-61410-2100	FICA: ATHLETIC SUPPLEMENT-GMS 8TH	-	1,045.00	(1,045.00)	1,045.07	(1,045.07)
1 -100-307-500-61410-3000	PURCHASES	4,700.00	4,700.00	0.00	4,700.00	0.00
1 -100-308-500-61410-1621	SUPPLEMENT: ATHLETIC-TMS 8TH	-	11,790.00	(11,790.00)	11,790.00	(11,790.00)
1 -100-308-500-61410-2100	FICA: ATHLETIC SUPPLEMENT-TMS 8TH	-	902.00	(902.00)	901.93	(901.93)
1 -100-308-500-61410-6000	ATHLETIC SUPPLIES	-	769.00	(769.00)	769.00	(769.00)
1 -100-900-500-63500-8100	ACTIVITY BUS PURCHASE: REPLACEMENTS	302,428.00	302,428.00	0.00	-	302,428.00
1 -100-900-500-64300-6000	MATERIALS AND SUPPLIES	2,950.00	2,950.00	0.00	-	2,950.00
1 -100-900-500-64400-5400	LEASES AND RENTALS	-	65.00	(65.00)	65.00	(65.00)
1 -100-900-500-69200-1620	SUPPLEMENT	16,961.00	-	16,961.00	-	16,961.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -100-900-500-69200-1621	SUPPLEMENT	326,550.00	-	326,550.00	-	326,550.00
1 -100-900-500-69200-1622	SUPPLEMENT: CONCESSIONS	64,187.00	2,994.00	61,193.00	-	64,187.00
1 -100-900-500-69200-2100	FICA	31,189.00	-	31,189.00	-	31,189.00
1 -100-900-600-61100-1120	SALARIES: TEACHERS SUMMER SCHOOL	153,358.00	206.00	153,152.00	206.25	153,151.75
1 -100-900-600-61100-1151	TEACHER AIDE	21,997.00	-	21,997.00	-	21,997.00
1 -100-900-600-61100-2100	FICA BENEFIT	13,414.00	16.00	13,398.00	15.78	13,398.22
1 -100-900-600-61100-3000	PURCHASED SERVICES	1,040.00	1,040.00	0.00	1,040.00	0.00
1 -100-900-600-63200-1170	SALARIES: BUS DRIVERS SUMMER SCHOOL	15,709.00	-	15,709.00	-	15,709.00
1 -100-900-600-63200-2100	FICA	1,202.00	-	1,202.00	-	1,202.00
1 -100-900-700-61100-7000	SOUTHWEST REGIONAL ADULT EDUCATION	-	-	0.00	17,105.03	(17,105.03)
1 -100-209-800-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,524.00	(2,524.00)
1 -100-209-800-61100-2100	FICA: MERIT PAY	-	-	0.00	193.07	(193.07)
1 -100-210-800-61100-1660	BONUS: MERIT PAY	-	-	0.00	994.00	(994.00)
1 -100-210-800-61100-2100	FICA: MERIT PAY	-	-	0.00	76.04	(76.04)
1 -100-211-800-61100-1660	BONUS: MERIT PAY	-	-	0.00	445.00	(445.00)
1 -100-211-800-61100-2100	FICA: MERIT PAY	-	-	0.00	34.04	(34.04)
1 -100-216-800-61100-1660	BONUS: MERIT PAY	-	-	0.00	1,910.00	(1,910.00)
1 -100-216-800-61100-2100	FICA: MERIT PAY	-	-	0.00	146.11	(146.11)
1 -100-218-800-61100-1660	BONUS: MERIT PAY	-	-	0.00	2,842.00	(2,842.00)
1 -100-218-800-61100-2100	BONUS: MERIT PAY	-	-	0.00	217.40	(217.40)
1 -100-900-800-61100-1120	SALARIES: TEACHER-KINDERGARTEN KAMP	-	8,521.00	(8,521.00)	8,521.08	(8,521.08)
1 -100-900-800-61100-1151	SALARIES: AIDE-KINDERGARTEN KAMP	-	195.00	(195.00)	195.00	(195.00)
1 -100-900-800-61100-2100	FICA: KINDERGARTEN KAMP	-	667.00	(667.00)	666.76	(666.76)
1 -110-900-100-62160-2845	ERIP-HMP	700,000.00	694,296.00	5,704.00	777,174.89	(77,174.89)
1 -110-900-100-62160-2847	ERIP-HSA EMPLOYER CONTRIBUTIONS	51,784.00	48,100.00	3,684.00	39,383.82	12,400.18
1 -120-900-100-62220-1130	SALARIES: DENTAL AIDE	-	25,000.00	(25,000.00)	9,240.00	(9,240.00)
1 -120-900-100-62220-2100	FICA: DENTAL AIDE	-	1,910.00	(1,910.00)	706.86	(706.86)
1 -120-900-100-62220-5500	TRAVEL	221.00	500.00	(279.00)	171.16	49.84
1 -130-900-100-68100-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	58,952.00	(58,952.00)	-	0.00
1 -130-900-100-68200-1620	SUPPLEMENT: ESPORTS	4,500.00	4,500.00	0.00	2,601.00	1,899.00
1 -130-900-100-68200-2100	FICA: ESPORTS SUPPLEMENT	199.00	1,393.00	(1,194.00)	198.96	0.04
1 -140-900-100-62220-6000	MATERIALS & SUPPLIES-VISSTA	-	352.00	(352.00)	352.00	(352.00)
1 -150-216-200-61100-1620	SALARIES: TASK SPEECH THERAPY	-	2,024.00	(2,024.00)	-	0.00
1 -150-216-200-61100-2100	FICA: TASK SPEECH THERAPY	-	201.00	(201.00)	-	0.00
1 -150-900-600-61100-1620	SALARIES: TASK SPEECH THERAPY	875.00	876.00	(1.00)	875.48	(0.48)
1 -150-900-600-61100-2100	FICA: TASK SPEECH THERAPY	67.00	67.00	0.00	66.97	0.03
1 -150-900-600-61100-3200	PURCHASED SERV INSTRUCTIONAL	600.00	600.00	0.00	600.00	0.00
1 -155-301-100-61100-3200	DUAL ENROLLMENT INSTRUCTOR-GHS	10,175.00	8,015.00	2,160.00	8,015.00	2,160.00
1 -155-301-100-61100-3810	DUAL ENROLLMENT-GHS	9,988.00	8,189.00	1,799.00	8,189.34	1,798.66
1 -155-303-100-61100-3200	DUAL ENROLLMENT INSTRUCTOR-RHS	18,588.00	13,188.00	5,400.00	13,188.00	5,400.00
1 -155-303-100-61100-3810	DUAL ENROLLMENT-RHS	14,248.00	8,190.00	6,058.00	8,190.00	6,058.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -155-304-100-61100-3200	DUAL ENROLLMENT INSTRUCTOR-THS	23,192.00	14,552.00	8,640.00	14,552.00	8,640.00
1 -155-304-100-61100-3810	DUAL ENROLLMENT-THS	19,406.00	14,105.00	5,301.00	14,105.63	5,300.37
1 -155-900-100-69100-3200	DUAL ENROLLMENT INSTRUCTORS	-	16,245.00	(16,245.00)	-	0.00
1 -155-900-100-69100-3810	DUAL ENROLLMENT	-	14,516.00	(14,516.00)	-	0.00
1 -170-900-100-68300-3000	PURCHASES	11,000.00	-	11,000.00	-	11,000.00
1 -170-900-100-68300-6050	ERATE-HARDWARE SUPPLIES	-	10,786.00	(10,786.00)	7,855.36	(7,855.36)
1 -170-900-100-68600-5001	TELECOMMUNICATIONS	117,081.00	78,452.00	38,629.00	87,870.40	29,210.60
1 -170-900-100-68800-6050	TECHNOLOGY HARDWARE	7,855.00	-	7,855.00	-	7,855.00
1 -170-900-100-68800-8210	TECHNOLOGY-HARDWARE ADDITIONS	-	21,664.00	(21,664.00)	21,663.69	(21,663.69)
1 -170-900-100-69950-8210	CONTINGENCY: HARDWARE ADDITIONS	21,664.00	27,098.00	(5,434.00)	-	21,664.00
1 -201-200-100-61310-6000	MATERIALS & SUPPLIES - VPI	-	21,600.00	(21,600.00)	21,600.00	(21,600.00)
1 -201-209-800-61100-1120	SALARIES: TEACHERS PS AR-AVES	88,456.00	43,361.00	45,095.00	50,587.88	37,868.12
1 -201-209-800-61100-1151	SALARIES: TEACHER AIDES PS AR-AVES	40,775.00	36,871.00	3,904.00	25,380.31	15,394.69
1 -201-209-800-61100-1520	SUBSTITUTE TEACHERS PS AR-AVES	-	1,792.00	(1,792.00)	2,486.98	(2,486.98)
1 -201-209-800-61100-1540	SUBSTITUTE AIDES PS AR-AVES	-	1,890.00	(1,890.00)	2,058.04	(2,058.04)
1 -201-209-800-61100-2100	FICA BENEFIT PS AR-AVES	9,886.00	5,499.00	4,387.00	5,532.10	4,353.90
1 -201-209-800-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	21,332.00	13,395.00	7,937.00	14,685.16	6,646.84
1 -201-209-800-61100-2300	HMP BENEFIT PS AR-AVES	47,130.00	40,400.00	6,730.00	27,184.38	19,945.62
1 -201-209-800-61100-2400	GLI BENEFIT PS AR-AVES	1,732.00	1,080.00	652.00	1,183.84	548.16
1 -201-209-800-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	308.00	192.00	116.00	210.56	97.44
1 -201-209-800-61100-2750	RETIREE HEALTH CARE CREDIT PS AR-AVES	1,564.00	975.00	589.00	1,069.18	494.82
1 -201-209-800-61100-6000	MATERIALS & SUPPLIES-AVES	-	3,071.00	(3,071.00)	3,071.32	(3,071.32)
1 -201-210-800-61100-1120	SALARIES:TEACHER PS AR CBES	51,043.00	49,693.00	1,350.00	28,987.63	22,055.37
1 -201-210-800-61100-1520	SUBSTITUTE TEACHERS PS AR-CBES	-	1,036.00	(1,036.00)	1,092.03	(1,092.03)
1 -201-210-800-61100-2100	FICA BENEFIT PS AR-CBES	3,905.00	3,802.00	103.00	2,057.26	1,847.74
1 -201-210-800-61100-2210	VRS BENEFITS PS AR CBES	7,774.00	8,259.00	(485.00)	5,781.30	1,992.70
1 -201-210-800-61100-2300	HMP BENEFITS PS AR CBES	20,940.00	17,450.00	3,490.00	12,094.90	8,845.10
1 -201-210-800-61100-2400	GLI BENEFITS PS AR CBES	684.00	666.00	18.00	466.13	217.87
1 -201-210-800-61100-2750	RETIREE HEALTH CARE CREDIT PS AR CBES	618.00	601.00	17.00	420.91	197.09
1 -201-210-800-61100-6000	MATERIALS & SUPPLIES-CBES	-	7,358.00	(7,358.00)	9,611.25	(9,611.25)
1 -201-211-800-61100-1151	SALARIES: TEACHER AIDES PS AR-DPS	22,710.00	22,253.00	457.00	15,577.10	7,132.90
1 -201-211-800-61100-1540	SUBSTITUTE AIDES PS AR-DPS	-	252.00	(252.00)	798.00	(798.00)
1 -201-211-800-61100-2100	FICA BENEFIT PS AR-DPS	1,737.00	1,702.00	35.00	896.87	840.13
1 -201-211-800-61100-2210	VRS BENEFIT PS AR-DPS	3,459.00	3,698.00	(239.00)	2,588.88	870.12
1 -201-211-800-61100-2300	HMP BENEFIT PS AR-DPS	12,070.00	27,570.00	(15,500.00)	15,605.72	(3,535.72)
1 -201-211-800-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	3,900.00	(1,900.00)	2,160.00	(160.00)
1 -201-211-800-61100-2400	GLI BENEFIT PS AR-DPS	304.00	298.00	6.00	208.74	95.26
1 -201-211-800-61100-2750	RETIREE HEALTH CARE CREDIT PS AR-DPS	275.00	269.00	6.00	188.44	86.56
1 -201-211-800-61100-6000	MATERIALS & SUPPLIES-DPS	-	10,392.00	(10,392.00)	10,390.65	(10,390.65)
1 -201-216-800-61100-1120	SALARIES: TEACHERS PS AR RES	72,451.00	71,030.00	1,421.00	41,434.19	31,016.81
1 -201-216-800-61100-1151	SALARIES: TEACHER AIDES PS AR-RES	25,238.00	24,292.00	946.00	17,098.90	8,139.10

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -201-216-800-61100-1520	SUBSTITUTE TEACHERS PS AR-RES	-	522.00	(522.00)	825.00	(825.00)
1 -201-216-800-61100-1540	SUBSTITUTE AIDES PS AR-RES	-	168.00	(168.00)	546.00	(546.00)
1 -201-216-800-61100-2100	FICA BENEFIT PS AR-RES	7,473.00	7,302.00	171.00	4,380.82	3,092.18
1 -201-216-800-61100-2210	VRS BENEFIT PS AR-RES	14,878.00	15,865.00	(987.00)	11,105.50	3,772.50
1 -201-216-800-61100-2300	HMP BENEFIT PS AR-RES	26,240.00	21,860.00	4,380.00	15,152.38	11,087.62
1 -201-216-800-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -201-216-800-61100-2400	GLI BENEFIT PS AR-RES	1,309.00	1,279.00	30.00	895.44	413.56
1 -201-216-800-61100-2750	RETIREE HEALTH CARE CREDIT PS AR-RES	1,182.00	1,155.00	27.00	808.57	373.43
1 -201-216-800-61100-6000	MATERIALS & SUPPLIES-RES	-	22,422.00	(22,422.00)	21,146.02	(21,146.02)
1 -201-218-800-61100-1120	SALARIES: TEACHERS PS AR-TPS	144,902.00	142,060.00	2,842.00	82,868.38	62,033.62
1 -201-218-800-61100-1520	SUBSTITUTE TEACHERS PS AR-TPS	-	1,718.00	(1,718.00)	1,829.50	(1,829.50)
1 -201-218-800-61100-2100	FICA BENEFIT PS AR-TPS	11,085.00	10,868.00	217.00	6,481.04	4,603.96
1 -201-218-800-61100-2210	VRS BENEFIT PS AR-TPS	22,069.00	23,610.00	(1,541.00)	16,527.28	5,541.72
1 -201-218-800-61100-2400	GLI BENEFIT PS AR-TPS	1,942.00	1,904.00	38.00	1,332.52	609.48
1 -201-218-800-61100-2750	RETIREE HEALTH CARE CREDIT PS AR-TPS	1,753.00	1,719.00	34.00	1,203.30	549.70
1 -201-218-800-61100-6000	MATERIALS & SUPPLIES-TPS	-	39,896.00	(39,896.00)	41,779.28	(41,779.28)
1 -201-900-800-61100-5500	TRAVEL	270.00	-	270.00	-	270.00
1 -201-900-800-61100-6000	MATERIALS AND SUPPLIES	2,630.00	137,796.00	(135,166.00)	2,196.39	433.61
1 -201-216-800-61410-5500	TRAVEL-RES	-	270.00	(270.00)	269.83	(269.83)
1 -201-210-800-64300-3000	PURCHASED SERVICES	-	5,385.00	(5,385.00)	5,385.00	(5,385.00)
1 -201-900-800-66200-8100	CAPITAL OUTLAY REPLACEMENT	6,630.00	6,630.00	0.00	6,630.00	0.00
1 -201-900-800-69100-1520	SALARIES SUBSTITUTE TEACHERS	8,250.00	3,067.00	5,183.00	-	8,250.00
1 -201-900-800-69100-1540	SALARIES SUBSTITUTE AIDES	4,158.00	8,228.00	(4,070.00)	-	4,158.00
1 -201-900-800-69100-2100	FICA	-	1,405.00	(1,405.00)	-	0.00
1 -201-900-800-69100-6000	MATERIALS & SUPPLIES	150,628.00	-	150,628.00	-	150,628.00
1 -202-206-200-61100-1151	TEACHER AIDES: ISS-GMS	12,723.00	5,053.00	7,670.00	6,300.25	6,422.75
1 -202-206-200-61100-2100	FICA BENEFIT: ALTERNATIVE ED/ISS-GMS	973.00	350.00	623.00	435.20	537.80
1 -202-206-200-61100-2220	VRS HYBRID PLAN: ISS-GMS	1,938.00	933.00	1,005.00	1,140.26	797.74
1 -202-206-200-61100-2300	HMP BENEFIT: ISS-GMS	9,494.00	3,032.00	6,462.00	3,822.51	5,671.49
1 -202-206-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS: ISS-GMS	-	603.00	(603.00)	603.00	(603.00)
1 -202-206-200-61100-2400	GLI BENEFIT: ISS-GMS	170.00	75.00	95.00	91.85	78.15
1 -202-206-200-61100-2510	DISABILITY HYBRID PLAN: ISS-GMS	30.00	13.00	17.00	16.39	13.61
1 -202-206-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-GMS	154.00	68.00	86.00	82.94	71.06
1 -202-208-200-61100-1151	TEACHER AIDES: ISS-TMS	14,122.00	12,886.00	1,236.00	8,336.96	5,785.04
1 -202-208-200-61100-1540	SUBSTITUTE TEACHER AIDES: ISS-TMS	-	957.00	(957.00)	1,238.15	(1,238.15)
1 -202-208-200-61100-2100	FICA BENEFIT: ISS-TMS	1,080.00	1,038.00	42.00	662.08	417.92
1 -202-208-200-61100-2220	VRS HYBRID PLAN: ISS-TMS	2,504.00	2,254.00	250.00	1,577.80	926.20
1 -202-208-200-61100-2300	HMP BENEFIT: ISS-TMS	8,087.00	6,737.00	1,350.00	4,669.98	3,417.02
1 -202-208-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS: ISS-TMS	1,340.00	1,340.00	0.00	938.00	402.00
1 -202-208-200-61100-2400	GLI BENEFIT: ISS-TMS	189.00	182.00	7.00	127.26	61.74
1 -202-208-200-61100-2510	DISABILITY HYBRID PLAN: ISS-TMS	34.00	32.00	2.00	22.54	11.46

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -202-208-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-TMS	171.00	164.00	7.00	114.94	56.06
1 -202-300-200-61100-3810	TUITION: SW REG BRIDGE PJT-SECONDARY	-	25,000.00	(25,000.00)	-	0.00
1 -202-301-200-61100-1151	TEACHER AIDES: ISS-GHS	18,989.00	27,003.00	(8,014.00)	17,733.18	1,255.82
1 -202-301-200-61100-1320	P-T TEACHERS BRIDGE PROJECT-GHS	3,551.00	1,067.00	2,484.00	1,687.50	1,863.50
1 -202-301-200-61100-1540	SUBSTITUTE TEACHER AIDES: ISS-GHS	-	84.00	(84.00)	84.00	(84.00)
1 -202-301-200-61100-2100	FICA BENEFITS: ALTERNATIVE ED/ISS-GHS	1,453.00	1,816.00	(363.00)	1,039.85	413.15
1 -202-301-200-61100-2210	VRS BENEFIT: ISS-GHS	-	2,244.00	(2,244.00)	2,243.90	(2,243.90)
1 -202-301-200-61100-2220	VRS HYBRID PLAN: ISS-GHS	2,892.00	155.00	2,737.00	464.13	2,427.87
1 -202-301-200-61100-2300	HMP BENEFIT: ISS-GHS	12,070.00	31,357.00	(19,287.00)	17,219.51	(5,149.51)
1 -202-301-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS: ISS-GHS	2,000.00	100.00	1,900.00	300.00	1,700.00
1 -202-301-200-61100-2400	GLI BENEFIT: ISS-GHS	254.00	362.00	(108.00)	218.31	35.69
1 -202-301-200-61100-2510	DISABILITY HYBRID PLAN: ISS-GHS	45.00	2.00	43.00	6.66	38.34
1 -202-301-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-GHS	230.00	327.00	(97.00)	197.18	32.82
1 -202-301-200-61100-2830	TERMINATION PAY: ISS-GHS	-	5,888.00	(5,888.00)	5,887.50	(5,887.50)
1 -202-303-200-61100-1151	TEACHER AIDES: ISS-RHS	20,229.00	19,410.00	819.00	13,192.88	7,036.12
1 -202-303-200-61100-1320	P-T TEACHERS BRIDGE PROJECT-RHS	22,561.00	9,558.00	13,003.00	8,856.00	13,705.00
1 -202-303-200-61100-1540	SUBSTITUTE TEACHER AIDES: ISS-RHS	-	336.00	(336.00)	504.00	(504.00)
1 -202-303-200-61100-2100	FICA BENEFITS: ALTERNATIVE ED/ISS-RHS	1,548.00	1,485.00	63.00	1,620.60	(72.60)
1 -202-303-200-61100-2220	VRS HYBRID PLAN: ISS-RHS	3,587.00	3,226.00	361.00	2,258.20	1,328.80
1 -202-303-200-61100-2300	HMP BENEFIT: ISS-RHS	14,170.00	11,805.00	2,365.00	8,182.22	5,987.78
1 -202-303-200-61100-2400	GLI BENEFIT: ISS-RHS	271.00	260.00	11.00	182.00	89.00
1 -202-303-200-61100-2510	DISABILITY HYBRID PLAN: ISS-RHS	48.00	46.00	2.00	32.34	15.66
1 -202-303-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-RHS	245.00	235.00	10.00	164.36	80.64
1 -202-304-200-61100-1120	TEACHER: ALTERNATIVE EDUCATION	12,339.00	-	12,339.00	-	12,339.00
1 -202-304-200-61100-1151	TEACHER AIDES: ISS-THS	22,521.00	21,546.00	975.00	14,097.86	8,423.14
1 -202-304-200-61100-1320	P-T TEACHERS PROJECT BRIDGE-THS	-	9,639.00	(9,639.00)	7,398.00	(7,398.00)
1 -202-304-200-61100-1540	SUBSTITUTE TEACHER AIDES: ISS-THS	-	462.00	(462.00)	546.01	(546.01)
1 -202-304-200-61100-2100	FICA BENEFITS: ALTERNATIVE ED/ISS-THS	1,723.00	1,648.00	75.00	1,579.60	143.40
1 -202-304-200-61100-2210	VRS BENEFITS: ALTERNATIVE ED/ISS-THS	3,430.00	3,581.00	(151.00)	2,506.70	923.30
1 -202-304-200-61100-2300	HMP BENEFITS: ALTERNATIVE ED/ISS-THS	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -202-304-200-61100-2320	HSA EMPLOYER: ALTERNATIVE ED/ISS-THS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -202-304-200-61100-2400	GROUP LIFE: ALTERNATIVE ED/ISS-THS	302.00	289.00	13.00	202.16	99.84
1 -202-304-200-61100-2750	RETIREE HEALTH CARE CREDIT-RHS	273.00	261.00	12.00	182.56	90.44
1 -202-305-200-61100-1120	TEACHER: ALTERNATIVE EDUCATION-TCCTC	74,331.00	43,361.00	30,970.00	42,530.88	31,800.12
1 -202-305-200-61100-2100	FICA BENEFITS	5,686.00	3,301.00	2,385.00	3,300.99	2,385.01
1 -202-305-200-61100-2220	VRS BENEFITS PLAN HYBRID	11,321.00	7,271.00	4,050.00	8,482.39	2,838.61
1 -202-305-200-61100-2300	HOSPITAL/MEDICAL PLANS (HMP)	-	23,135.00	(23,135.00)	-	0.00
1 -202-305-200-61100-2400	GROUP LIFE INSURANCE (GLI)	996.00	586.00	410.00	683.90	312.10
1 -202-305-200-61100-2510	DIABILITY INSURANCE FOR HYBRID	177.00	104.00	73.00	121.66	55.34
1 -202-305-200-61100-2750	RETIREE HEALTH CARE CREDIT	899.00	529.00	370.00	617.54	281.46
1 -202-306-200-61100-1151	TEACHER AIDES: ISS-GMS 8TH	6,266.00	2,489.00	3,777.00	3,103.11	3,162.89

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -202-306-200-61100-2100	FICA: ALT ED BRIDGE/ISS-GMS 8TH	479.00	172.00	307.00	214.32	264.68
1 -202-306-200-61100-2220	VRS HYBRID PLAN: ISS-GMS 8TH	954.00	459.00	495.00	561.55	392.45
1 -202-306-200-61100-2300	HMP BENEFIT: ISS-GMS 8TH	4,676.00	1,443.00	3,233.00	1,882.74	2,793.26
1 -202-306-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS: ISS-GMS 8TH	-	297.00	(297.00)	297.00	(297.00)
1 -202-306-200-61100-2400	GLI BENEFIT: ISS-GMS 8TH	84.00	37.00	47.00	45.32	38.68
1 -202-306-200-61100-2510	DISABILITY HYBRID PLAN: ISS-GMS 8TH	15.00	7.00	8.00	8.03	6.97
1 -202-306-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-GMS 8TH	76.00	33.00	43.00	40.92	35.08
1 -202-308-200-61100-1151	TEACHER AIDES: ISS-TMS 8TH	6,955.00	6,347.00	608.00	4,106.24	2,848.76
1 -202-308-200-61100-1540	SUBSTITUTE TEACHER AIDES: ISS-TMS 8TH	-	471.00	(471.00)	609.85	(609.85)
1 -202-308-200-61100-2100	FICA BENEFITS: ALTERNATIVE ED/ISS-TMS	532.00	511.00	21.00	326.13	205.87
1 -202-308-200-61100-2220	VRS HYBRID PLAN: ISS-TMS 8TH	1,233.00	1,110.00	123.00	777.14	455.86
1 -202-308-200-61100-2300	HMP BENEFIT: ISS-TMS 8TH	3,983.00	3,318.00	665.00	2,300.18	1,682.82
1 -202-308-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS: ISS-TMS 8TH	660.00	635.00	25.00	462.00	198.00
1 -202-308-200-61100-2400	GLI BENEFIT: ISS-TMS 8TH	93.00	90.00	3.00	62.58	30.42
1 -202-308-200-61100-2510	DISABILITY HYBRID PLAN: ISS-TMS 8TH	17.00	16.00	1.00	11.20	5.80
1 -202-308-200-61100-2750	RETIREE HEALTH CARE CREDIT: ISS-TMS 8TH	84.00	81.00	3.00	56.56	27.44
1 -202-900-200-69100-1540	SUBSTITUTES	3,486.00	-	3,486.00	-	3,486.00
1 -202-900-200-69100-2100	FICA	267.00	-	267.00	-	267.00
1 -203-200-100-61230-1123	SALARIES: HOMEBOUND ELEMENTARY TEACHERS	110,822.00	65,000.00	45,822.00	60,521.25	50,300.75
1 -203-200-100-61230-2100	FICA BENEFITS	8,788.00	4,975.00	3,813.00	4,629.81	4,158.19
1 -203-300-100-61230-1123	SALARIES: HOMEBOUND SECONDARY TEACHERS	259,658.00	126,000.00	133,658.00	145,853.25	113,804.75
1 -203-300-100-61230-2100	FICA BENEFITS	20,720.00	9,640.00	11,080.00	11,157.80	9,562.20
1 -203-200-200-61230-1123	SALARIES: HOMEBOUND ELEMENTARY SE	48,422.00	47,122.00	1,300.00	27,487.88	20,934.12
1 -203-200-200-61230-2100	FICA: HOMEBOUND ELEMENTARY SE	3,704.00	3,605.00	99.00	1,992.49	1,711.51
1 -203-200-200-61230-2220	HOMEBOUND: VRS BENEFITS-HYBRID SE	8,585.00	7,832.00	753.00	5,482.12	3,102.88
1 -203-200-200-61230-2300	HOSPITAL/MEDICAL PLANS	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -203-200-200-61230-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -203-200-200-61230-2400	GROUP LIFE INSURANCE (GLI)	649.00	631.00	18.00	441.98	207.02
1 -203-200-200-61230-2510	DIABILITY INSURANCE FOR HYBRID	115.00	112.00	3.00	78.61	36.39
1 -203-200-200-61230-2750	RETIREE HEALTH CARE CREDIT	586.00	570.00	16.00	399.14	186.86
1 -204-303-100-61100-1620	SUPPLEMENT: PROJECT GRADUATION-RHS	-	68.00	(68.00)	67.50	(67.50)
1 -204-303-100-61100-2100	PROJECT GRADUATION: FICA BENEFIT-RHS	-	5.00	(5.00)	5.16	(5.16)
1 -204-900-100-69100-1620	SUPPLEMENT: PROJECT GRAD	4,909.00	2,457.00	2,452.00	-	4,909.00
1 -204-900-100-69100-2100	FICA: SUPPLEMENT	5.00	188.00	(183.00)	-	5.00
1 -205-900-700-61100-1120	SALARIES: P-T TEACHERS BASIC ADULT ED	10,071.00	587.00	9,484.00	-	10,071.00
1 -205-900-700-61100-1320	SALARIES: P-T TEACHERS BASIC ADULT ED	-	9,963.00	(9,963.00)	9,261.00	(9,261.00)
1 -205-900-700-61100-2100	FICA BENEFITS	-	715.00	(715.00)	708.46	(708.46)
1 -205-900-700-61100-6013	TESTING	-	200.00	(200.00)	-	0.00
1 -205-900-700-61100-7000	SOUTHWEST REGIONAL ADULT EDUCATION	17,105.00	17,385.00	(280.00)	-	17,105.00
1 -206-208-200-61100-6000	MATERIALS AND SUPPLIES-TMS	-	65.00	(65.00)	29.98	(29.98)
1 -206-211-200-61100-5801	DUES & MEMBERSHIPS - DPS	-	300.00	(300.00)	300.00	(300.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -206-216-200-61100-5801	DUES & MEMBERSHIPS - RES	-	253.00	(253.00)	253.00	(253.00)
1 -206-216-200-61100-6000	MATERIALS & SUPPLIES-RES	-	1,333.00	(1,333.00)	1,332.90	(1,332.90)
1 -206-218-200-61100-6000	MEDICAID SUPPLIES - TPS	-	2,317.00	(2,317.00)	2,315.79	(2,315.79)
1 -206-200-200-61310-1150	SALARIES: CLERICAL, SPED	41,907.00	41,062.00	845.00	29,085.64	12,821.36
1 -206-200-200-61310-1620	SUPPLEMENT	3,500.00	750.00	2,750.00	750.00	2,750.00
1 -206-200-200-61310-2100	FICA BENEFIT	3,206.00	3,141.00	65.00	2,237.37	968.63
1 -206-200-200-61310-2210	VRS BENEFIT	6,382.00	6,825.00	(443.00)	5,118.31	1,263.69
1 -206-200-200-61310-2400	GLI BENEFIT	562.00	550.00	12.00	412.73	149.27
1 -206-200-200-61310-2750	RETIREE HEALTH CARE CREDIT	507.00	497.00	10.00	372.60	134.40
1 -206-900-200-62120-5500	TRAVEL	148.00	150.00	(2.00)	148.09	(0.09)
1 -206-900-200-62120-6000	MATERIALS AND SUPPLIES-HEALTH	-	192.00	(192.00)	192.39	(192.39)
1 -206-900-200-62160-5500	TRAVEL	-	1,000.00	(1,000.00)	-	0.00
1 -206-900-200-62220-6000	MATERIALS AND SUPPLIES-HEALTH	5,099.00	5,101.00	(2.00)	5,099.27	(0.27)
1 -206-900-200-62230-6013	TESTING - MEDICAID	-	3,400.00	(3,400.00)	-	0.00
1 -206-900-200-63700-6000	MATERIALS & SUPPLIES SE	-	1,055.00	(1,055.00)	1,055.40	(1,055.40)
1 -206-900-200-68100-6040	SOFTWARE	-	661.00	(661.00)	660.99	(660.99)
1 -206-900-200-68100-6050	Noncapitalized Hardware	341.00	341.00	0.00	340.99	0.01
1 -206-900-200-68400-3000	PURCHASES-MEDICAID	475.00	317.00	158.00	356.40	118.60
1 -206-900-200-68400-6040	SOFTWARE-MEDICAID	24,824.00	24,163.00	661.00	24,163.00	661.00
1 -206-900-200-68400-6045	IEP SOFTWARE-MEDICAID	-	57,750.00	(57,750.00)	-	0.00
1 -206-900-200-69100-1620	CONTINGENCY: SUPPLEMENT	-	750.00	(750.00)	-	0.00
1 -206-900-200-69100-2100	CONTINGENCY: FICA	-	115.00	(115.00)	-	0.00
1 -206-900-200-69100-5500	TRAVEL	-	371.00	(371.00)	-	0.00
1 -206-900-200-69100-5801	DUES & MEMBERSHIPS	553.00	900.00	(347.00)	-	553.00
1 -206-900-200-69100-6000	MATERIALS & SUPPLIES	5,174.00	-	5,174.00	-	5,174.00
1 -206-900-200-69400-6000	MATERIALS & SUPPLIES	1,055.00	-	1,055.00	-	1,055.00
1 -207-211-100-61100-1120	SALARIES: STEM TEACHER-DPS	13,881.00	13,044.00	837.00	9,130.80	4,750.20
1 -207-211-100-61100-2100	FICA BENEFITS-DPS	1,062.00	998.00	64.00	699.32	362.68
1 -207-211-100-61100-2210	VRS BENEFIT-DPS	2,114.00	2,168.00	(54.00)	1,517.46	596.54
1 -207-211-100-61100-2400	GLI BENEFIT-DPS	186.00	175.00	11.00	122.36	63.64
1 -207-211-100-61100-2750	RETIREE HEALTH CARE CREDIT-DPS	168.00	158.00	10.00	110.46	57.54
1 -207-216-100-61100-1120	SALARIES: STEM TEACHER-RES	31,813.00	30,680.00	1,133.00	21,770.00	10,043.00
1 -207-216-100-61100-2100	FICA BENEFITS-RES	2,434.00	2,347.00	87.00	1,346.80	1,087.20
1 -207-216-100-61100-2220	VRS HYBRID-RES	5,640.00	5,099.00	541.00	3,569.30	2,070.70
1 -207-216-100-61100-2300	HMP BENEFIT-RES	21,490.00	17,908.00	3,582.00	12,412.62	9,077.38
1 -207-216-100-61100-2320	HSA ER CONTRIBUTION-RES	3,900.00	3,900.00	0.00	2,730.00	1,170.00
1 -207-216-100-61100-2400	GLI BENEFIT-RES	426.00	411.00	15.00	287.84	138.16
1 -207-216-100-61100-2510	DISABILITY INS HYBRID-RES	76.00	73.00	3.00	51.10	24.90
1 -207-216-100-61100-2750	RETIREE HEALTH CARE CREDIT-RES	385.00	371.00	14.00	259.84	125.16
1 -207-216-100-61100-5500	TRAVEL-RES	-	59.00	(59.00)	58.95	(58.95)
1 -207-218-100-61100-1120	STEM TEACHER-TPS	13,881.00	13,044.00	837.00	10,012.78	3,868.22

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -207-218-100-61100-2100	FICA BENEFITS-TPS	1,062.00	998.00	64.00	766.91	295.09
1 -207-218-100-61100-2210	VRS BENEFIT-TPS	2,114.00	2,168.00	(54.00)	1,517.60	596.40
1 -207-218-100-61100-2400	GLI BENEFIT-TPS	186.00	175.00	11.00	122.36	63.64
1 -207-218-100-61100-2750	RETIREE HEALTH CARE CREDIT-TPS	168.00	158.00	10.00	110.46	57.54
1 -207-900-100-69100-1120	CONTINGENCY:STEM TEACHER	-	7,260.00	(7,260.00)	-	0.00
1 -207-900-100-69100-2100	CONTINGENCY:FICA	-	2,710.00	(2,710.00)	-	0.00
1 -208-206-300-61100-1120	SALARIES: TEACHERS VOCA-GMS	77,453.00	68,880.00	8,573.00	42,735.17	34,717.83
1 -208-206-300-61100-1520	SUBSTITUTE TEACHERS VOCA-GMS	-	811.00	(811.00)	909.57	(909.57)
1 -208-206-300-61100-2100	FICA BENEFIT VOCA-GMS	5,925.00	5,269.00	656.00	3,194.52	2,730.48
1 -208-206-300-61100-2210	VRS BENEFIT VOCA-GMS	9,053.00	9,264.00	(211.00)	6,484.94	2,568.06
1 -208-206-300-61100-2220	VRS HYBRID PLAN-GMS	3,194.00	2,184.00	1,010.00	2,038.19	1,155.81
1 -208-206-300-61100-2400	GLI BENEFIT VOCA-GMS	1,038.00	923.00	115.00	687.19	350.81
1 -208-206-300-61100-2510	DISABILITY HYBRID PLAN-GMS	43.00	31.00	12.00	29.26	13.74
1 -208-206-300-61100-2750	RETIREE HEALTH CARE CREDIT-GMS	937.00	833.00	104.00	620.55	316.45
1 -208-206-300-61100-6030	CTE CONSUMABLE SUPPLIES-GMS	-	371.00	(371.00)	421.57	(421.57)
1 -208-207-300-61100-1120	SALARIES: TEACHERS VOCA-RMS	60,134.00	63,880.00	(3,746.00)	34,390.32	25,743.68
1 -208-207-300-61100-1520	SUBSTITUTE TEACHERS VOCA-RMS	-	40,773.00	(40,773.00)	27,424.06	(27,424.06)
1 -208-207-300-61100-2100	FICA BENEFIT VOCA-RMS	4,600.00	5,667.00	(1,067.00)	4,677.99	(77.99)
1 -208-207-300-61100-2210	VRS BENEFIT VOCA-RMS	9,158.00	7,909.00	1,249.00	6,858.81	2,299.19
1 -208-207-300-61100-2300	HMP BENEFIT VOCA-RMS	11,761.00	11,909.00	(148.00)	6,791.28	4,969.72
1 -208-207-300-61100-2400	GLI BENEFIT VOCA-RMS	806.00	993.00	(187.00)	553.00	253.00
1 -208-207-300-61100-2750	RETIREE HEALTH CARE CREDIT-RMS	728.00	896.00	(168.00)	499.38	228.62
1 -208-207-300-61100-5500	TRAVEL-RMS	-	607.00	(607.00)	606.62	(606.62)
1 -208-208-300-61100-1120	SALARIES: TEACHERS VOCA-TMS	26,478.00	26,879.00	(401.00)	14,452.68	12,025.32
1 -208-208-300-61100-1520	SUBSTITUTE TEACHERS VOCA-TMS	-	810.00	(810.00)	227.24	(227.24)
1 -208-208-300-61100-2100	FICA BENEFIT VOCA-TMS	2,026.00	1,923.00	103.00	979.37	1,046.63
1 -208-208-300-61100-2210	VRS BENEFIT VOCA-TMS	4,033.00	5,361.00	(1,328.00)	2,882.46	1,150.54
1 -208-208-300-61100-2300	HMP BENEFIT VOCA-TMS	10,382.00	10,846.00	(464.00)	5,996.78	4,385.22
1 -208-208-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	920.00	1,600.00	(680.00)	644.00	276.00
1 -208-208-300-61100-2400	GLI BENEFIT VOCA-TMS	355.00	932.00	(577.00)	232.40	122.60
1 -208-208-300-61100-2750	RETIREE HEALTH CARE CREDIT-TMS	320.00	842.00	(522.00)	209.86	110.14
1 -208-208-300-61100-5500	TRAVEL-TMS	-	480.00	(480.00)	478.47	(478.47)
1 -208-301-300-61100-1120	SALARIES: TEACHERS VOCA-GHS	292,407.00	278,934.00	13,473.00	165,143.02	127,263.98
1 -208-301-300-61100-1520	SALARIES: SUBSTITUTE TEACHERS VOCA-GHS	-	29,300.00	(29,300.00)	4,058.46	(4,058.46)
1 -208-301-300-61100-2100	FICA BENEFIT VOCA-GHS	22,369.00	21,338.00	1,031.00	12,218.23	10,150.77
1 -208-301-300-61100-2210	VRS BENEFIT VOCA-GHS	29,062.00	38,631.00	(9,569.00)	21,474.67	7,587.33
1 -208-301-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	16,647.00	9,824.00	6,823.00	11,461.45	5,185.55
1 -208-301-300-61100-2300	HMP BENEFIT VOCA-GHS	62,730.00	79,018.00	(16,288.00)	36,536.41	26,193.59
1 -208-301-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	8,300.00	9,768.00	(1,468.00)	5,960.00	2,340.00
1 -208-301-300-61100-2400	GLI BENEFIT VOCA-GHS	3,918.00	3,738.00	180.00	2,655.45	1,262.55
1 -208-301-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	242.00	141.00	101.00	164.29	77.71

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -208-301-300-61100-2750	RETIREE HEALTH CARE CREDIT-GHS	3,538.00	3,375.00	163.00	2,397.85	1,140.15
1 -208-301-300-61100-5500	TRAVEL-GHS	-	92.00	(92.00)	91.66	(91.66)
1 -208-301-300-61100-6013	CREDENTIALING & DATA-GHS	-	1,684.00	(1,684.00)	1,684.00	(1,684.00)
1 -208-301-300-61100-6030	CTE CONSUMABLE SUPPLIES-GHS	-	1,499.00	(1,499.00)	1,498.79	(1,498.79)
1 -208-303-300-61100-1120	SALARIES: TEACHERS VOCA RHS	366,940.00	302,126.00	64,814.00	206,348.67	160,591.33
1 -208-303-300-61100-1520	SALARIES: SUBSTITUTE TEACHERS VOCA RHS	-	7,275.00	(7,275.00)	5,877.92	(5,877.92)
1 -208-303-300-61100-2100	FICA BENEFIT VOCA-RHS	28,071.00	23,113.00	4,958.00	15,377.85	12,693.15
1 -208-303-300-61100-2210	VRS BENEFIT VOCA RHS	40,994.00	43,007.00	(2,013.00)	30,104.69	10,889.31
1 -208-303-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	17,336.00	9,492.00	7,844.00	11,074.07	6,261.93
1 -208-303-300-61100-2300	HMP BENEFIT VOCA-RHS	67,710.00	49,421.00	18,289.00	41,388.99	26,321.01
1 -208-303-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	6,000.00	4,000.00	2,000.00	4,200.00	1,800.00
1 -208-303-300-61100-2400	GLI BENEFIT VOCA-RHS	4,917.00	4,049.00	868.00	3,320.10	1,596.90
1 -208-303-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	233.00	136.00	97.00	158.76	74.24
1 -208-303-300-61100-2750	RETIREE HEALTH CARE CREDIT-RHS	4,440.00	3,656.00	784.00	2,997.96	1,442.04
1 -208-303-300-61100-5500	TRAVEL	-	324.00	(324.00)	324.00	(324.00)
1 -208-303-300-61100-6000	NONCAPITALIZED EQUIPMENT-RHS	-	5,700.00	(5,700.00)	5,699.68	(5,699.68)
1 -208-303-300-61100-6013	CREDENTIALING & DATA-RHS	-	1,544.00	(1,544.00)	1,544.00	(1,544.00)
1 -208-303-300-61100-6030	CTE CONSUMABLE SUPPLIES-RHS	-	695.00	(695.00)	694.98	(694.98)
1 -208-304-300-61100-1120	SALARIES: TEACHERS VOCA THS	228,793.00	216,084.00	12,709.00	125,218.21	103,574.79
1 -208-304-300-61100-1520	SALARIES: SUBSTITUTE TEACHERS VOCA THS	-	8,800.00	(8,800.00)	4,524.95	(4,524.95)
1 -208-304-300-61100-2100	FICA BENEFIT VOCA-THS	17,503.00	16,530.00	973.00	9,186.18	8,316.82
1 -208-304-300-61100-2210	VRS BENEFIT VOCA-THS	27,701.00	19,733.00	7,968.00	20,061.02	7,639.98
1 -208-304-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,317.00	16,180.00	(7,863.00)	5,296.83	3,020.17
1 -208-304-300-61100-2300	HMP BENEFIT VOCA-THS	71,390.00	70,778.00	612.00	41,631.82	29,758.18
1 -208-304-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	7,900.00	6,000.00	1,900.00	5,140.00	2,760.00
1 -208-304-300-61100-2400	GLI BENEFIT VOCA-THS	3,066.00	2,896.00	170.00	2,044.56	1,021.44
1 -208-304-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	112.00	232.00	(120.00)	75.95	36.05
1 -208-304-300-61100-2750	RETIREE HEALTH CARE CREDIT-THS	2,768.00	2,615.00	153.00	1,846.18	921.82
1 -208-304-300-61100-5500	TRAVEL-THS	-	138.00	(138.00)	1,384.95	(1,384.95)
1 -208-304-300-61100-6000	NONCAPITALIZED EQUIPMENT-THS	-	8,494.00	(8,494.00)	8,493.51	(8,493.51)
1 -208-304-300-61100-6013	CREDENTIALING & DATA-THS	-	2,100.00	(2,100.00)	2,100.00	(2,100.00)
1 -208-304-300-61100-6030	CTE CONSUMABLE SUPPLIES-THS	-	3,665.00	(3,665.00)	3,395.20	(3,395.20)
1 -208-305-300-61100-1120	SALARIES: TEACHERS VOCA TCCTC	702,386.00	729,913.00	(27,527.00)	400,257.60	302,128.40
1 -208-305-300-61100-1520	SUBSTITUTES-TCCTC	-	22,000.00	(22,000.00)	16,230.77	(16,230.77)
1 -208-305-300-61100-2100	FICA BENEFIT VOCA-TCCTC	53,733.00	57,055.00	(3,322.00)	29,918.10	23,814.90
1 -208-305-300-61100-2210	VRS BENEFIT VOCA-TCCTC	51,805.00	51,980.00	(175.00)	38,372.81	13,432.19
1 -208-305-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	64,225.00	68,455.00	(4,230.00)	34,799.10	29,425.90
1 -208-305-300-61100-2300	HMP BENEFIT VOCA-TCCTC	221,910.00	197,850.00	24,060.00	106,161.08	115,748.92
1 -208-305-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	9,100.00	9,850.00	(750.00)	6,520.00	2,580.00
1 -208-305-300-61100-2400	GLI BENEFIT VOCA-TCCTC	9,412.00	9,782.00	(370.00)	5,899.39	3,512.61
1 -208-305-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	862.00	986.00	(124.00)	498.96	363.04

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -208-305-300-61100-2750	RETIREE HEALTH CARE CREDIT-TCCTC	8,499.00	8,969.00	(470.00)	5,327.35	3,171.65
1 -208-305-300-61100-3000	PURCHASES - TCCTC	-	6,850.00	(6,850.00)	-	0.00
1 -208-305-300-61100-5500	TRAVEL-TCCTC	-	85.00	(85.00)	85.16	(85.16)
1 -208-305-300-61100-5801	DUES AND ASSOCIATION MEMBERSHIPS	-	300.00	(300.00)	-	0.00
1 -208-305-300-61100-6000	NONCAPITALIZED EQUIPMENT-TCCTC	-	113,939.00	(113,939.00)	13,966.45	(13,966.45)
1 -208-305-300-61100-6013	CREDENTIALING & DATA-TCCTC	-	4,259.00	(4,259.00)	4,259.00	(4,259.00)
1 -208-305-300-61100-6030	CTE CONSUMABLE SUPPLIES	1,297.00	25,000.00	(23,703.00)	20,592.68	(19,295.68)
1 -208-305-300-61100-6031	TCCTC ADM MATERIALS & SUPPLIES	-	6,621.00	(6,621.00)	-	0.00
1 -208-305-300-61100-8200	CAPITAL OUTLAY ADDITIONS	-	103,595.00	(103,595.00)	-	0.00
1 -208-306-300-61100-1120	SALARIES: TEACHERS VOCA-GMS 8TH	27,020.00	30,659.00	(3,639.00)	15,329.27	11,690.73
1 -208-306-300-61100-1520	SUBSTITUTE TEACHERS VOCA-GMS 8TH	-	559.00	(559.00)	707.40	(707.40)
1 -208-306-300-61100-2100	FICA BENEFIT VOCA-GMS 8TH	2,067.00	1,451.00	616.00	1,227.82	839.18
1 -208-306-300-61100-2220	VRS HYBRID PLAN-GMS 8TH	4,791.00	5,095.00	(304.00)	3,057.32	1,733.68
1 -208-306-300-61100-2400	GLI BENEFIT VOCA-GMS 8TH	362.00	411.00	(49.00)	246.47	115.53
1 -208-306-300-61100-2510	DISABILITY HYBRID PLAN-GMS 8TH	64.00	73.00	(9.00)	43.82	20.18
1 -208-306-300-61100-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	327.00	371.00	(44.00)	222.60	104.40
1 -208-306-300-61100-6000	NONCAPITALIZED EQUIPMENT-GMS 8TH	-	743.00	(743.00)	743.33	(743.33)
1 -208-306-300-61100-6030	CTE CONSUMABLE SUPPLIES-GMS 8TH	-	1,614.00	(1,614.00)	1,638.85	(1,638.85)
1 -208-307-300-61100-1120	SALARIES: TEACHERS VOCA-RMS 8TH	12,317.00	41,100.00	(28,783.00)	7,043.87	5,273.13
1 -208-307-300-61100-1520	SUBSTITUTE TEACHERS VOCA-RMS 8TH	-	177.00	(177.00)	179.15	(179.15)
1 -208-307-300-61100-2100	FICA BENEFIT VOCA-RMS 8TH	942.00	3,144.00	(2,202.00)	542.15	399.85
1 -208-307-300-61100-2210	VRS BENEFIT VOCA-RMS 8TH	1,876.00	3,896.00	(2,020.00)	1,404.83	471.17
1 -208-307-300-61100-2300	HMP BENEFIT VOCA-RMS 8TH	2,409.00	11,096.00	(8,687.00)	1,390.95	1,018.05
1 -208-307-300-61100-2400	GLI BENEFIT VOCA-RMS 8TH	165.00	551.00	(386.00)	113.26	51.74
1 -208-307-300-61100-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	149.00	360.00	(211.00)	102.27	46.73
1 -208-307-300-61100-6030	CTE CONSUMABLE SUPPLIES-RMS 8TH	-	346.00	(346.00)	345.56	(345.56)
1 -208-308-300-61100-1120	SALARIES: TEACHERS VOCA-TMS 8TH	31,082.00	28,432.00	2,650.00	16,966.26	14,115.74
1 -208-308-300-61100-1520	SUBSTITUTE TEACHERS VOCA-TMS 8TH	-	550.00	(550.00)	266.77	(266.77)
1 -208-308-300-61100-2100	FICA BENEFIT VOCA-TMS 8TH	2,378.00	2,175.00	203.00	1,149.76	1,228.24
1 -208-308-300-61100-2210	VRS BENEFIT VOCA-TMS 8TH	4,734.00	2,900.00	1,834.00	3,383.73	1,350.27
1 -208-308-300-61100-2300	HMP BENEFIT VOCA-TMS 8TH	12,188.00	10,962.00	1,226.00	7,039.64	5,148.36
1 -208-308-300-61100-2320	HSA EMPLOYER CONTRIBUTIONS	1,080.00	648.00	432.00	756.00	324.00
1 -208-308-300-61100-2400	GLI BENEFIT VOCA-TMS 8TH	417.00	381.00	36.00	272.79	144.21
1 -208-308-300-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	376.00	344.00	32.00	246.33	129.67
1 -208-305-300-61310-1624	SUPPLEMENT: NURSE AIDE COORDINATOR	2,000.00	2,000.00	0.00	2,000.00	0.00
1 -208-305-300-61310-2100	FICA: NURSE AIDE COORDINATOR	-	153.00	(153.00)	153.00	(153.00)
1 -208-305-300-61410-1126	SALARIES: PRINCIPAL TCCTC	104,471.00	93,175.00	11,296.00	74,171.02	30,299.98
1 -208-305-300-61410-1150	SALARIES: OFFICE CLERICAL-TCCTC	34,870.00	33,394.00	1,476.00	24,693.98	10,176.02
1 -208-305-300-61410-2100	FICA BENEFIT SCHOOL ADM-TCCTC	10,660.00	6,429.00	4,231.00	7,275.37	3,384.63
1 -208-305-300-61410-2210	VRS BENEFIT SCHOOL ADM-TCCTC	15,911.00	16,022.00	(111.00)	12,771.36	3,139.64
1 -208-305-300-61410-2220	VRS HYBRID PLAN-TCCTC	5,311.00	5,550.00	(239.00)	4,162.51	1,148.49

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -208-305-300-61410-2300	HMP BENEFIT SCHOOL ADM-TCCTC	24,140.00	15,016.00	9,124.00	17,026.96	7,113.04
1 -208-305-300-61410-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	5,900.00	(1,900.00)	3,560.00	440.00
1 -208-305-300-61410-2400	GLI BENEFIT SCHOOL ADM-TCCTC	1,867.00	1,214.00	653.00	1,365.38	501.62
1 -208-305-300-61410-2510	DISABILITY HYBRID PLAN-TCCTC	83.00	79.00	4.00	59.58	23.42
1 -208-305-300-61410-2750	RETIREE HEALTH CARE CREDIT-TCCTC	1,686.00	1,096.00	590.00	1,232.90	453.10
1 -208-305-300-61410-3000	PURCHASES - TCCTC	-	4,160.00	(4,160.00)	3,055.00	(3,055.00)
1 -208-900-300-62120-5500	CTE DIRECTOR TRAVEL	-	537.00	(537.00)	568.89	(568.89)
1 -208-900-300-68100-6000	MATERIALS & SUPPLIES	-	26.00	(26.00)	25.89	(25.89)
1 -208-900-300-68200-6050	NON-CAPITALIZED TECH HARDWARE	2,291.00	33,000.00	(30,709.00)	5,005.00	(2,714.00)
1 -208-900-300-68300-8110	TECHNOLOGY REPLACEMENT	-	61,645.00	(61,645.00)	-	0.00
1 -208-900-300-69100-1520	SUBSTITUTES	76,824.00	-	76,824.00	-	76,824.00
1 -208-900-300-69100-2100	FICA	-	5,184.00	(5,184.00)	-	0.00
1 -208-900-300-69100-3000	PURCHASES	3,055.00	4,770.00	(1,715.00)	-	3,055.00
1 -208-900-300-69100-3120	STAFF TRAINING	548.00	7,500.00	(6,952.00)	-	548.00
1 -208-900-300-69100-5500	TRAVEL	7,227.00	22,822.00	(15,595.00)	-	7,227.00
1 -208-900-300-69100-5801	DUES & SUBSCRIPTIONS	-	300.00	(300.00)	-	0.00
1 -208-900-300-69100-6000	CONTINGENCY: NONCAPITALIZED EQUIPMENT	34,565.00	12,534.00	22,031.00	-	34,565.00
1 -208-900-300-69100-6013	CREDENTIALING & DATA	13,195.00	17,337.00	(4,142.00)	-	13,195.00
1 -208-900-300-69100-6030	CTE CONSUMABLE SUPPLIES	32,575.00	43,322.00	(10,747.00)	-	32,575.00
1 -208-900-300-69200-1623	SUPPLEMENT	-	9,000.00	(9,000.00)	-	0.00
1 -208-900-300-69950-6050	HARDWARE	84,654.00	77,000.00	7,654.00	-	84,654.00
1 -210-900-100-69200-6000	MATERIALS AND SUPPLIES-PBIS	-	2,000.00	(2,000.00)	-	0.00
1 -212-210-100-61100-5500	TRAVEL-CBES	-	-	0.00	90.25	(90.25)
1 -219-209-100-61100-1120	PALS TUTORS/INSTRUCTORS-AVES	14,400.00	14,040.00	360.00	7,273.50	7,126.50
1 -219-209-100-61100-2100	FICA BENEFITS-AVES	1,102.00	1,074.00	28.00	556.41	545.59
1 -219-210-100-61100-1120	PALS TUTORS/INSTRUCTORS-CBES	43,200.00	42,120.00	1,080.00	24,131.25	19,068.75
1 -219-210-100-61100-2100	FICA BENEFITS-CBES	3,305.00	3,222.00	83.00	1,846.05	1,458.95
1 -219-211-100-61100-1120	PALS TUTORS/INSTRUCTORS-DPS	28,800.00	28,080.00	720.00	13,786.50	15,013.50
1 -219-211-100-61100-2100	FICA BENEFITS-DPS	2,203.00	2,148.00	55.00	1,054.65	1,148.35
1 -219-212-100-61100-1120	PALS TUTORS/INSTRUCTORS-GIS	14,400.00	14,040.00	360.00	7,546.50	6,853.50
1 -219-212-100-61100-2100	FICA BENEFITS-GIS	1,102.00	1,074.00	28.00	577.31	524.69
1 -219-214-100-61100-1120	PALS TUTORS/INSTRUCTORS-TIS	14,400.00	14,040.00	360.00	8,580.00	5,820.00
1 -219-214-100-61100-2100	FICA BENEFITS-TIS	1,102.00	1,074.00	28.00	656.38	445.62
1 -219-216-100-61100-1120	PALS TUTORS/INSTRUCTORS-RES	43,200.00	42,120.00	1,080.00	25,759.50	17,440.50
1 -219-216-100-61100-2100	FICA BENEFITS-RES	3,305.00	3,222.00	83.00	1,970.60	1,334.40
1 -219-218-100-61100-1120	PALS TUTORS/INSTRUCTORS-TPS	43,200.00	42,120.00	1,080.00	26,373.75	16,826.25
1 -219-218-100-61100-2100	FICA BENEFIT-TPS	3,305.00	3,222.00	83.00	2,017.63	1,287.37
1 -222-900-100-68600-8220	CAPITALIZED INFRASTRUCTURE ADDITIONS	-	312,500.00	(312,500.00)	-	0.00
1 -222-900-100-69950-8220	CONTINGENCY: HARDWARE ADDITION	-	312,500.00	(312,500.00)	-	0.00
1 -223-209-100-61100-1152	SALARIES: P-T DEV ASSISTANT-AVES	13,500.00	26,600.00	(13,100.00)	7,175.00	6,325.00
1 -223-209-100-61100-2100	FICA BENEFITS-AVES	1,033.00	2,035.00	(1,002.00)	548.91	484.09

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -223-210-100-61100-1152	SALARIES: P-T DEV ASSISTANT-CBES	40,500.00	53,200.00	(12,700.00)	29,099.00	11,401.00
1 -223-210-100-61100-2100	FICA BENEFITS-CBES	3,098.00	4,070.00	(972.00)	2,226.15	871.85
1 -223-211-100-61100-1152	SALARIES: P-T DEV ASSISTANT-DPS	27,000.00	32,074.00	(5,074.00)	12,705.00	14,295.00
1 -223-211-100-61100-2100	FICA BENEFITS-DPS	2,066.00	2,453.00	(387.00)	971.94	1,094.06
1 -223-212-100-61100-1152	SALARIES: P-T DEV ASSISTANT-GIS	13,500.00	4,394.00	9,106.00	-	13,500.00
1 -223-212-100-61100-2100	FICA BENEFITS-GIS	1,033.00		1,033.00		1,033.00
1 -223-214-100-61100-1152	SALARIES: P-T DEV ASSISTANT-TIS	27,000.00	13,300.00	13,700.00	7,119.00	19,881.00
1 -223-214-100-61100-2100	FICA BENEFITS-TIS	2,066.00	1,017.00	1,049.00	544.62	1,521.38
1 -223-216-100-61100-1152	SALARIES: P-T DEV ASSISTANT-RES	67,500.00	30,174.00	37,326.00	36,977.50	30,522.50
1 -223-216-100-61100-2100	FICA BENEFITS-RES	5,164.00	2,308.00	2,856.00	2,828.82	2,335.18
1 -223-218-100-61100-1152	SALARIES: P-T DEV ASSISTANT-TPS	54,000.00	39,900.00	14,100.00	26,768.00	27,232.00
1 -223-218-100-61100-2100	FICA BENEFITS-TPS	4,131.00	3,053.00	1,078.00	2,047.79	2,083.21
1 -223-301-100-61100-6013	WORKKEYS-GHS	-	126.00	(126.00)	126.00	(126.00)
1 -223-304-100-61100-6013	WORKKEYS-THS	-	916.00	(916.00)	1,063.00	(1,063.00)
1 -223-900-100-69100-6013	TESTING	2,378.00	900.00	1,478.00	-	2,378.00
1 -226-304-100-61100-1320	P-T TEACHERS ALGEBRA READINESS-THS	-	480.00	(480.00)	672.00	(672.00)
1 -226-304-100-61100-2100	FICA BENEFITS-THS	-	37.00	(37.00)	51.40	(51.40)
1 -226-900-100-69100-1120	P-T TEACHERS ALGEBRA READINESS	1,248.00	560.00	688.00	-	1,248.00
1 -228-305-300-61100-1120	SALARIES: JVG SPECIALIST	46,440.00	45,529.00	911.00	26,558.56	19,881.44
1 -228-305-300-61100-2100	FICA BENEFIT JVG SPECIALIST	3,553.00	3,483.00	70.00	1,900.40	1,652.60
1 -228-305-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,234.00	7,567.00	667.00	5,296.83	2,937.17
1 -228-305-300-61100-2300	HMP BENEFIT: JVG SPECIALIST	14,170.00	11,805.00	2,365.00	8,182.23	5,987.77
1 -228-305-300-61100-2400	GLI BENEFIT: JVG SPECIALIST	622.00	610.00	12.00	427.07	194.93
1 -228-305-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	111.00	108.00	3.00	75.95	35.05
1 -228-305-300-61100-2750	RETIREE HEALTH CARE CREDIT	562.00	551.00	11.00	385.63	176.37
1 -228-305-300-61310-3000	PURCHASES-JVG	5,000.00	-	5,000.00	5,000.00	0.00
1 -229-207-100-61100-1120	SALARIES: TEACHER ESL-RMS	47,724.00	46,133.00	1,591.00	26,910.94	20,813.06
1 -229-207-100-61100-2100	LEP: FICA BENEFITS	3,651.00	3,126.00	525.00	2,060.80	1,590.20
1 -229-207-100-61100-2210	VRS BENEFITS-RMS	7,268.00	7,667.00	(399.00)	5,367.11	1,900.89
1 -229-207-100-61100-2400	GLI BENEFITS-RMS	640.00	618.00	22.00	432.74	207.26
1 -229-207-100-61100-2750	RETIREE HEALTH CARE CREDIT-RMS	577.00	558.00	19.00	390.74	186.26
1 -229-207-100-61100-5500	TRAVEL-RMS	-	1,373.00	(1,373.00)	1,373.37	(1,373.37)
1 -229-207-100-61100-6013	TESTING-RMS	94.00	-	94.00	-	94.00
1 -229-208-100-61100-6013	TESTING-TMS	-	-	0.00	-	0.00
1 -229-210-100-61100-6013	TESTING	92.00	-	92.00	-	92.00
1 -229-211-100-61100-6013	TESTING-DPS	-	-	0.00	-	0.00
1 -229-303-100-61100-6013	TESTING-RHS	164.00	-	164.00	-	164.00
1 -229-304-100-61100-6013	TESTING	23.00	-	23.00	-	23.00
1 -229-307-100-61100-5500	TRAVEL-RMS 8TH	-	1,582.00	(1,582.00)	1,581.99	(1,581.99)
1 -229-307-100-61100-6013	TESTING-RMS 8TH	-	-	0.00	-	0.00
1 -229-308-100-61100-6013	TESTING-TMS 8TH	-	-	0.00	-	0.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -229-900-100-68100-6040	NON-CAPITALIZED SOFTWARE	-	1,173.00	(1,173.00)	-	0.00
1 -229-900-100-69100-5500	TRAVEL	4,070.00	-	4,070.00	-	4,070.00
1 -229-900-100-69100-6000	MATERIALS & SUPPLIES	2,373.00	-	2,373.00	-	2,373.00
1 -233-208-100-64300-6000	MATERIALS & SUPPLIES-TMS	-	-	0.00	2,534.45	(2,534.45)
1 -233-214-100-64300-6000	MATERIALS & SUPPLIES-TIS	-	-	0.00	3,801.68	(3,801.68)
1 -233-218-100-64300-6000	MATERIALS & SUPPLIES-TPS	-	-	0.00	3,801.68	(3,801.68)
1 -233-301-100-64300-6000	MATERIALS & SUPPLIES-GHS	-	-	0.00	7,603.36	(7,603.36)
1 -233-304-100-64300-6000	MATERIALS & SUPPLIES-THS	-	-	0.00	7,603.36	(7,603.36)
1 -233-308-100-64300-6000	MATERIALS & SUPPLIES-TMS 8TH	-	-	0.00	1,267.23	(1,267.23)
1 -233-900-100-64300-6000	MATERIALS & SUPPLIES	60,827.00	-	60,827.00	3,801.68	57,025.32
1 -235-900-100-69100-1623	SUPPLEMENT: MENTOR TEACHER	5,449.00	5,415.00	34.00	-	5,449.00
1 -235-900-100-69100-2100	MENTOR TEACHER PROGRAM-CONTINGENCY	417.00	414.00	3.00	-	417.00
1 -236-206-100-61100-3810	VIRTUAL VA TUITION-GMS	-	8,000.00	(8,000.00)	8,000.00	(8,000.00)
1 -236-207-100-61100-3810	VIRTUAL VA TUITION-RMS	-	8,000.00	(8,000.00)	8,000.00	(8,000.00)
1 -236-208-100-61100-3810	VIRTUAL VA TUITION-TMS	-	8,000.00	(8,000.00)	8,000.00	(8,000.00)
1 -236-210-100-61100-3810	VIRTUAL VA TUITION-CBES	-	10,360.00	(10,360.00)	10,360.00	(10,360.00)
1 -236-212-100-61100-3810	VIRTUAL VA TUITION-GIS	-	10,360.00	(10,360.00)	10,360.00	(10,360.00)
1 -236-214-100-61100-3810	VIRTUAL VA TUITION-TIS	-	10,360.00	(10,360.00)	10,360.00	(10,360.00)
1 -236-216-100-61100-3810	VIRTUAL VA TUITION-RES	-	10,360.00	(10,360.00)	10,360.00	(10,360.00)
1 -236-218-100-61100-3810	VIRTUAL VA TUITION-TPS	-	10,360.00	(10,360.00)	10,360.00	(10,360.00)
1 -236-301-100-61100-3810	VIRTUAL VA TUITION-GHS	-	61,324.00	(61,324.00)	61,324.21	(61,324.21)
1 -236-303-100-61100-3810	VIRTUAL VA TUITION-RHS	-	29,099.00	(29,099.00)	29,099.05	(29,099.05)
1 -236-303-100-61100-6000	MATERIALS-RHS	-	110.00	(110.00)	110.15	(110.15)
1 -236-304-100-61100-3810	VIRTUAL VA TUITION-THS	-	17,716.00	(17,716.00)	17,716.05	(17,716.05)
1 -236-304-100-61100-6000	MATERIALS-THS	-	225.00	(225.00)	225.00	(225.00)
1 -236-306-100-61100-3810	VIRTUAL VA TUITION-GMS 8TH	-	9,050.00	(9,050.00)	9,050.37	(9,050.37)
1 -236-307-100-61100-3810	VIRTUAL VA TUITION-RMS 8TH	-	4,096.00	(4,096.00)	4,096.00	(4,096.00)
1 -236-308-100-61100-3810	VIRTUAL VA TUITION-TMS 8TH	-	10,024.00	(10,024.00)	10,024.32	(10,024.32)
1 -236-900-100-69100-3810	TUITION	367,235.00	-	367,235.00	-	367,235.00
1 -236-200-200-61100-1620	SUPPLEMENT: VIRTUAL TUTORING ELE SE	6,905.00	4,608.00	2,297.00	6,311.25	593.75
1 -236-200-200-61100-2100	FICA: TUTORING ELEMENTARY SE	947.00	390.00	557.00	482.81	464.19
1 -236-300-200-61100-1620	SUPPLEMENT: VIRTUAL TUTORING SEC-SE	-	405.00	(405.00)	594.00	(594.00)
1 -236-300-200-61100-2100	FICA: TUTORING SECONDARY-SE	-	45.00	(45.00)	45.43	(45.43)
1 -236-900-600-61100-6000	MATERIALS & SUPPLIES	449.00	-	449.00	-	449.00
1 -240-900-100-68100-3120	STAFF TRAINING-VPSA	-	15,474.00	(15,474.00)	-	0.00
1 -240-900-100-68100-6050	TECHNOLOGY HARDWARE-VPSA	-	326,613.00	(326,613.00)	57,554.60	(57,554.60)
1 -240-900-100-68200-3120	STAFF TRAINING-VPSA	2,620.00	3,142.00	(522.00)	522.00	2,098.00
1 -240-900-100-68200-5500	TRAVEL-VPSA	6,830.00	4,220.00	2,610.00	4,219.59	2,610.41
1 -240-900-100-68200-6050	TECHNOLOGY HARDWARE-VPSA	-	147,781.00	(147,781.00)	147,780.88	(147,780.88)
1 -240-900-100-69950-3120	STAFF TRAINING-VPSA	522.00	16,780.00	(16,258.00)	-	522.00
1 -240-900-100-69950-6050	CONTINGENCY: HARDWARE	204,500.00	9,790.00	194,710.00	-	204,500.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -261-200-100-61100-1620	SUPPLEMENT-TUTORING	313,770.00	125,230.00	188,540.00	221,970.00	91,800.00
1 -261-200-100-61100-2100	FICA: TUTORING	39,182.00	9,580.00	29,602.00	16,980.70	22,201.30
1 -261-900-100-62120-3120	PROFESSIONAL DEVELOPMENT	785.00	-	785.00	785.00	0.00
1 -261-900-100-68100-6000	MATERIALS AND SUPPLIES	49,898.00	-	49,898.00	24,948.80	24,949.20
1 -263-206-100-62210-1150	SALARIES: CLERICAL-GMS	18,661.00	-	18,661.00	1,580.06	17,080.94
1 -263-206-100-62210-2100	FICA: CLERICAL-GMS	1,428.00	-	1,428.00	114.26	1,313.74
1 -263-206-100-62210-2220	VRS HYBRID PLAN	2,842.00	-	2,842.00	276.42	2,565.58
1 -263-206-100-62210-2300	HMP BENEFITS	7,966.00	-	7,966.00	663.64	7,302.36
1 -263-206-100-62210-2320	HSA EMPLOYER CONTRIBUTIONS	-	-	0.00	132.00	(132.00)
1 -263-206-100-62210-2400	GLI BENEFIT	250.00	-	250.00	22.28	227.72
1 -263-206-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	44.00	-	44.00	3.96	40.04
1 -263-206-100-62210-2750	RETIREE HEALTH CARE CREDIT	226.00	-	226.00	20.14	205.86
1 -263-207-100-62210-1150	SALARIES: CLERICAL-RMS	18,661.00	-	18,661.00	4,074.80	14,586.20
1 -263-207-100-62210-2100	FICA: CLERICAL-RMS	1,428.00	-	1,428.00	311.85	1,116.15
1 -263-207-100-62210-2220	VRS HYBRID PLAN	2,842.00	-	2,842.00	829.26	2,012.74
1 -263-207-100-62210-2400	GLI BENEFIT	250.00	-	250.00	66.84	183.16
1 -263-207-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	44.00	-	44.00	11.88	32.12
1 -263-207-100-62210-2750	RETIREE HEALTH CARE CREDIT	226.00	-	226.00	60.41	165.59
1 -263-208-100-62210-1150	SALARIES: CLERICAL-TMS	18,661.00	-	18,661.00	3,887.72	14,773.28
1 -263-208-100-62210-2100	FICA: CLERICAL-TMS	1,428.00	-	1,428.00	297.45	1,130.55
1 -263-208-100-62210-2220	VRS HYBRID PLAN	2,842.00	-	2,842.00	829.26	2,012.74
1 -263-208-100-62210-2400	GLI BENEFIT	250.00	-	250.00	66.84	183.16
1 -263-208-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	44.00	-	44.00	11.88	32.12
1 -263-208-100-62210-2750	RETIREE HEALTH CARE CREDIT	226.00	-	226.00	60.41	165.59
1 -263-209-100-62210-1150	SALARIES: CLERICAL-AVES	28,274.00	-	28,274.00	7,410.68	20,863.32
1 -263-209-100-62210-2100	FICA: CLERICAL-AVES	2,163.00	-	2,163.00	567.01	1,595.99
1 -263-209-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-209-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-209-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-209-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-210-100-62210-1150	SALARIES: CLERICAL-CBES	28,274.00	-	28,274.00	6,174.00	22,100.00
1 -263-210-100-62210-2100	FICA: CLERICAL-CBES	2,163.00	-	2,163.00	472.35	1,690.65
1 -263-210-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-210-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-210-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-210-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-211-100-62210-1150	SALARIES: CLERICAL-DPS	28,274.00	-	28,274.00	1,208.00	27,066.00
1 -263-211-100-62210-2100	FICA: CLERICAL-DPS	2,163.00	-	2,163.00	27.92	2,135.08
1 -263-211-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	418.82	3,887.18
1 -263-211-100-62210-2300	HMP BENEFITS	33,080.00	-	33,080.00	2,757.00	30,323.00
1 -263-211-100-62210-2320	HSA EMPLOYER CONTRIBUTIONS	-	-	0.00	390.00	(390.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -263-211-100-62210-2400	GLI BENEFIT	379.00	-	379.00	33.76	345.24
1 -263-211-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	6.00	61.00
1 -263-211-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	30.50	311.50
1 -263-212-100-62210-1150	SALARIES: CLERICAL-GIS	28,274.00	-	28,274.00	6,079.50	22,194.50
1 -263-212-100-62210-2100	FICA: CLERICAL-GIS	2,163.00	-	2,163.00	465.16	1,697.84
1 -263-212-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-212-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-212-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-212-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-214-100-62210-1150	SALARIES: CLERICAL-TIS	28,274.00	-	28,274.00	5,922.00	22,352.00
1 -263-214-100-62210-2100	FICA: CLERICAL-TIS	2,163.00	-	2,163.00	453.13	1,709.87
1 -263-214-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-214-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-214-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-214-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-216-100-62210-1150	SALARIES: CLERICAL-RES	28,274.00	-	28,274.00	6,174.00	22,100.00
1 -263-216-100-62210-2100	FICA: CLERICAL-RES	2,163.00	-	2,163.00	442.31	1,720.69
1 -263-216-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-216-100-62210-2300	HMP BENEFITS	14,170.00	-	14,170.00	2,361.00	11,809.00
1 -263-216-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-216-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-216-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-218-100-62210-1150	SALARIES: CLERICAL-TPS	28,274.00	-	28,274.00	7,601.28	20,672.72
1 -263-218-100-62210-2100	FICA: CLERICAL-TPS	2,163.00	-	2,163.00	537.27	1,625.73
1 -263-218-100-62210-2210	VRS BENEFITS	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-218-100-62210-2300	HMP BENEFITS	14,170.00	-	14,170.00	3,541.50	10,628.50
1 -263-218-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-218-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-301-100-62210-1150	SALARIES: CLERICAL-GHS	28,274.00	-	28,274.00	4,284.00	23,990.00
1 -263-301-100-62210-2100	FICA: CLERICAL-GHS	2,163.00	-	2,163.00	327.80	1,835.20
1 -263-301-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	837.64	3,468.36
1 -263-301-100-62210-2400	GLI BENEFIT	379.00	-	379.00	67.52	311.48
1 -263-301-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	12.00	55.00
1 -263-301-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	61.00	281.00
1 -263-303-100-62210-1150	SALARIES: CLERICAL-RHS	28,274.00	-	28,274.00	6,174.00	22,100.00
1 -263-303-100-62210-2100	FICA: CLERICAL-RHS	2,163.00	-	2,163.00	472.75	1,690.25
1 -263-303-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-303-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-303-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-303-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-304-100-62210-1150	SALARIES: CLERICAL-THS	28,274.00	-	28,274.00	6,111.00	22,163.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -263-304-100-62210-2100	FICA: CLERICAL-THS	2,163.00	-	2,163.00	447.31	1,715.69
1 -263-304-100-62210-2220	VRS HYBRID PLAN	4,306.00	-	4,306.00	1,256.46	3,049.54
1 -263-304-100-62210-2300	HMP BENEFITS	12,070.00	-	12,070.00	2,011.00	10,059.00
1 -263-304-100-62210-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	-	2,000.00	400.00	1,600.00
1 -263-304-100-62210-2400	GLI BENEFIT	379.00	-	379.00	101.28	277.72
1 -263-304-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	67.00	-	67.00	18.00	49.00
1 -263-304-100-62210-2750	RETIREE HEALTH CARE CREDIT	342.00	-	342.00	91.50	250.50
1 -263-306-100-62210-1150	SALARIES: CLERICAL-GMS 8TH	9,613.00	-	9,613.00	813.94	8,799.06
1 -263-306-100-62210-2100	FICA: CLERICAL-GMS 8TH	735.00	-	735.00	58.85	676.15
1 -263-306-100-62210-2220	VRS HYBRID PLAN	1,464.00	-	1,464.00	142.40	1,321.60
1 -263-306-100-62210-2300	HMP BENEFITS	4,104.00	-	4,104.00	341.86	3,762.14
1 -263-306-100-62210-2320	HSA EMPLOYER CONTRIBUTIONS	-	-	0.00	68.00	(68.00)
1 -263-306-100-62210-2400	GLI BENEFIT	129.00	-	129.00	11.48	117.52
1 -263-306-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	23.00	-	23.00	2.04	20.96
1 -263-306-100-62210-2750	RETIREE HEALTH CARE CREDIT	116.00	-	116.00	10.36	105.64
1 -263-307-100-62210-1150	SALARIES: CLERICAL-RMS 8TH	9,613.00	-	9,613.00	2,099.20	7,513.80
1 -263-307-100-62210-2100	FICA: CLERICAL-RMS 8TH	735.00	-	735.00	160.70	574.30
1 -263-307-100-62210-2220	VRS HYBRID PLAN	1,464.00	-	1,464.00	427.20	1,036.80
1 -263-307-100-62210-2400	GLI BENEFIT	129.00	-	129.00	34.44	94.56
1 -263-307-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	23.00	-	23.00	6.12	16.88
1 -263-307-100-62210-2750	RETIREE HEALTH CARE CREDIT	116.00	-	116.00	31.09	84.91
1 -263-308-100-62210-1150	SALARIES: CLERICAL-TMS 8TH	9,613.00	-	9,613.00	2,002.78	7,610.22
1 -263-308-100-62210-2100	FICA: CLERICAL-TMS 8TH	735.00	-	735.00	153.25	581.75
1 -263-308-100-62210-2220	VRS HYBRID PLAN	1,464.00	-	1,464.00	427.20	1,036.80
1 -263-308-100-62210-2400	GLI BENEFIT	129.00	-	129.00	34.44	94.56
1 -263-308-100-62210-2510	DIABILITY INSURANCE FOR HYBRID	23.00	-	23.00	6.12	16.88
1 -263-308-100-62210-2750	RETIREE HEALTH CARE CREDIT	116.00	-	116.00	31.09	84.91
1 -302-206-100-61100-3120	TUITION REIMBURSEMENT-GMS	-	-	0.00	1,344.00	(1,344.00)
1 -302-209-100-61100-1620	STIPEND-AVES	-	-	0.00	5,500.00	(5,500.00)
1 -302-209-100-61100-2100	FICA: STIPEND-AVES	-	-	0.00	420.76	(420.76)
1 -302-210-100-61100-3120	TUITION REIMBURSEMENT-CBES	-	-	0.00	1,980.00	(1,980.00)
1 -302-216-100-61100-3120	TUITION REIMBURSEMENT-RES	-	-	0.00	2,688.00	(2,688.00)
1 -302-301-100-61100-3120	TUITION REIMBURSEMENT-GHS	-	-	0.00	5,460.00	(5,460.00)
1 -302-303-100-61100-3120	TUITION REIMBURSEMENT-RHS	-	-	0.00	1,980.00	(1,980.00)
1 -302-305-300-61100-3120	TUITION REIMBURSEMENT-TCCTC	-	-	0.00	672.00	(672.00)
1 -303-218-100-61310-1623	STIPEND: MENTOR TEACHER ESSR-TPS	-	-	0.00	133.68	(133.68)
1 -303-218-100-61310-2100	FICA: MENTOR TEACHER ESSR- TPS	-	-	0.00	10.23	(10.23)
1 -401-900-100-64200-3000	PURCHASES	-	144,641.00	(144,641.00)	127,445.61	(127,445.61)
1 -401-900-100-64200-8200	CAPITAL OUTLAY ADDITIONS	-	177,891.00	(177,891.00)	177,891.00	(177,891.00)
1 -403-206-100-61100-3810	STRIDE VIRTUAL TUITION-GMS	-	667.00	(667.00)	667.00	(667.00)
1 -403-208-100-61100-3810	STRIDE VIRTUAL TUITION-TMS	-	667.00	(667.00)	667.00	(667.00)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -403-300-100-61100-7000	TUITION: REGION VII VIRTUAL ACADEMY	-	5,000.00	(5,000.00)	5,000.00	(5,000.00)
1 -403-301-100-61100-3810	STRIDE VIRTUAL TUITION-GHS	-	650.00	(650.00)	650.00	(650.00)
1 -403-303-100-61100-3810	STRIDE VIRTUAL TUITION-RHS	-	1,500.00	(1,500.00)	1,500.00	(1,500.00)
1 -403-304-100-61100-3810	STRIDE VIRTUAL TUITION-THS	-	1,250.00	(1,250.00)	1,250.00	(1,250.00)
1 -403-306-100-61100-3810	STRIDE VIRTUAL TUITION-GMS 8TH	-	333.00	(333.00)	333.00	(333.00)
1 -403-308-100-61100-3810	STRIDE VIRTUAL TUITION-TMS 8TH	-	333.00	(333.00)	333.00	(333.00)
1 -403-300-100-61310-1620	SUPPLEMENT: LOSS OF LEARNING	-	1,440.00	(1,440.00)	1,440.00	(1,440.00)
1 -403-300-100-61310-2100	FICA	-	110.00	(110.00)	110.16	(110.16)
1 -403-900-100-62120-6000	MATERIALS & SUPPLIES	-	1,377.00	(1,377.00)	1,377.00	(1,377.00)
1 -403-900-100-62220-1110	SALARIES: NURSE SUPERVISOR	-	91,687.00	(91,687.00)	61,124.72	(61,124.72)
1 -403-900-100-62220-1131	SALARIES: NURSES	-	488,521.00	(488,521.00)	334,835.13	(334,835.13)
1 -403-900-100-62220-1134	SALARIES: MEDICAL ASSISTANTS	-	50,852.00	(50,852.00)	42,067.29	(42,067.29)
1 -403-900-100-62220-2100	FICA BENEFIT	-	48,276.00	(48,276.00)	31,152.31	(31,152.31)
1 -403-900-100-62220-2210	VRS BENEFIT: ESSER III	-	20,584.00	(20,584.00)	16,879.60	(16,879.60)
1 -403-900-100-62220-2220	VRS HYBRID PLAN: ESSER III	-	83,393.00	(83,393.00)	56,009.10	(56,009.10)
1 -403-900-100-62220-2300	HMP BENEFIT: ESSER III	-	200,406.00	(200,406.00)	118,847.80	(118,847.80)
1 -403-900-100-62220-2320	HSA EMPLOYER CONTRIBUTIONS: ESSER III	-	10,300.00	(10,300.00)	7,210.00	(7,210.00)
1 -403-900-100-62220-2400	GLI BENEFIT: ESSER III	-	8,456.00	(8,456.00)	5,876.91	(5,876.91)
1 -403-900-100-62220-2510	DISABILITY INSURANCE-HYBRID: ESSER III	-	1,194.00	(1,194.00)	802.52	(802.52)
1 -403-900-100-62220-2750	RETIREE HEALTH CARE CREDIT: ESSER III	-	7,636.00	(7,636.00)	5,306.57	(5,306.57)
1 -403-900-100-62230-3000	COUNSELING SERVICES	-	182,000.00	(182,000.00)	179,961.50	(179,961.50)
1 -403-900-100-63400-8100	CAPITAL OUTLAY REPLACEMENT	-	42,000.00	(42,000.00)	-	0.00
1 -403-900-100-63500-8100	SCHOOL BUSES	-	355,152.00	(355,152.00)	355,152.00	(355,152.00)
1 -403-900-100-64200-1160	SALARIES: MAINTENANCE TRADES	-	59,845.00	(59,845.00)	44,546.68	(44,546.68)
1 -403-900-100-64200-2100	FICA BENEFIT	-	4,578.00	(4,578.00)	2,965.38	(2,965.38)
1 -403-900-100-64200-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	-	9,689.00	(9,689.00)	7,266.77	(7,266.77)
1 -403-900-100-64200-2300	HMP BENEFIT	-	27,570.00	(27,570.00)	19,109.70	(19,109.70)
1 -403-900-100-64200-2320	HSA EMPLOYER CONTRIBUTIONS	-	3,900.00	(3,900.00)	2,730.00	(2,730.00)
1 -403-900-100-64200-2400	GLI BENEFIT	-	802.00	(802.00)	601.39	(601.39)
1 -403-900-100-64200-2510	DISABILITY INSURANCE-HYBRID PLAN	-	316.00	(316.00)	237.05	(237.05)
1 -403-900-100-64200-2750	RHIC: BUILDING SERVICES	-	1,167.00	(1,167.00)	875.17	(875.17)
1 -403-900-100-64200-3000	PURCHASES	-	679,120.00	(679,120.00)	585,429.09	(585,429.09)
1 -403-900-100-64200-6005	CLEANING SUPPLIES	-	122,846.00	(122,846.00)	122,845.67	(122,845.67)
1 -403-900-100-64200-8100	CAPITAL OUTLAY REPLACEMENTS	-	795,287.00	(795,287.00)	520,613.73	(520,613.73)
1 -403-900-100-64200-8200	CAPITAL OUTLAY ADDITIONS	-	308,196.00	(308,196.00)	295,359.00	(295,359.00)
1 -403-900-100-64400-8200	CAPITAL OUTLAY ADDITIONS	-	200,145.00	(200,145.00)	136,737.96	(136,737.96)
1 -403-900-100-65100-6000	MATERIALS & SUPPLIES	-	62,272.00	(62,272.00)	62,271.56	(62,271.56)
1 -403-900-100-66200-3000	PURCHASED SERVICES	-	1,496,518.00	(1,496,518.00)	385,184.79	(385,184.79)
1 -403-900-100-66200-8100	CAPITAL OUTLAY REPLACEMENT	-	435,684.00	(435,684.00)	322,056.00	(322,056.00)
1 -403-900-100-66200-8200	CAPITAL OUTLAY ADDITIONS	1,739,744.00	377,524.00	1,362,220.00	377,523.82	1,362,220.18
1 -403-900-100-66300-3000	ARCHITECTURAL & ENGINEERING SERVICES	-	218,308.00	(218,308.00)	223,567.83	(223,567.83)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -403-900-100-68100-3000	PURCHASES	-	13,125.00	(13,125.00)	13,125.00	(13,125.00)
1 -403-900-100-68100-6040	SOFTWARE	-	14,515.00	(14,515.00)	360.00	(360.00)
1 -403-900-100-68200-1133	SALARIES: ITRT	-	47,739.00	(47,739.00)	38,660.74	(38,660.74)
1 -403-900-100-68200-1141	SALARIES: AV/COMPUTER TECHNOLOGY	-	29,310.00	(29,310.00)	19,984.05	(19,984.05)
1 -403-900-100-68200-2100	FICA: TECHNOLOGY SUPPORT	-	3,868.00	(3,868.00)	4,406.90	(4,406.90)
1 -403-900-100-68200-2210	VRS BENEFITS	-	8,146.00	(8,146.00)	6,336.33	(6,336.33)
1 -403-900-100-68200-2220	VRS HYBRID PLAN	-	4,871.00	(4,871.00)	3,542.73	(3,542.73)
1 -403-900-100-68200-2300	HMP BENEFITS	-	10,055.00	(10,055.00)	6,970.16	(6,970.16)
1 -403-900-100-68200-2320	HSA EMPLOYER CONTRIBUTIONS	-	2,000.00	(2,000.00)	1,400.00	(1,400.00)
1 -403-900-100-68200-2400	GLI BENEFIT	-	688.00	(688.00)	796.46	(796.46)
1 -403-900-100-68200-2510	DISABILITY INSURANCE-HYBRID PLAN	-	70.00	(70.00)	50.72	(50.72)
1 -403-900-100-68200-2750	RETIREE HEALTH CARE CREDIT	-	621.00	(621.00)	719.22	(719.22)
1 -403-900-100-68200-3000	PURCHASES	-	46,643.00	(46,643.00)	46,642.80	(46,642.80)
1 -403-900-100-68200-6050	HARDWARE	-	9,730.00	(9,730.00)	9,729.16	(9,729.16)
1 -403-900-100-68300-3000	PURCHASES	-	11,850.00	(11,850.00)	11,850.09	(11,850.09)
1 -403-900-100-68300-6040	TECHNOLGY: SOFTWARE	-	2,267.00	(2,267.00)	2,266.61	(2,266.61)
1 -403-900-100-68600-5001	TELECOMMUNICATIONS	-	59,829.00	(59,829.00)	67,308.64	(67,308.64)
1 -403-900-100-68800-6000	MATERIALS & SUPPLIES	-	4,200.00	(4,200.00)	4,200.00	(4,200.00)
1 -403-900-100-69600-3000	PURCHASES	3,588,128.00	61,200.00	3,526,928.00	-	3,588,128.00
1 -403-900-100-69600-8100	CAPITAL OUTLAY REPLACEMENT	2,073,641.00	124,925.00	1,948,716.00	-	2,073,641.00
1 -403-900-200-62230-3000	COUNSELING SERVICES-SE	-	2,856.00	(2,856.00)	2,855.50	(2,855.50)
1 -403-900-600-61100-1120	SALARIES: TEACHER SUMMER SCHOOL	-	144,630.00	(144,630.00)	144,630.18	(144,630.18)
1 -403-900-600-61100-1151	SALARIES: TEACHER AIDE SUMMER SCHOOL	-	1,901.00	(1,901.00)	1,901.44	(1,901.44)
1 -403-900-600-61100-2100	FICA: TEACHER SUMMER SCHOOL	-	11,210.00	(11,210.00)	11,209.67	(11,209.67)
1 -403-900-600-62220-1131	SALARIES: NURSES SUMMER SCHOOL	-	5,439.00	(5,439.00)	5,439.22	(5,439.22)
1 -403-900-600-62220-2100	FICA: NURSES SUMMER SCHOOL	-	416.00	(416.00)	416.10	(416.10)
1 -403-900-600-63200-1170	SALARIES: BUS DRIVER SUMMER SCHOOL	-	15,709.00	(15,709.00)	15,708.60	(15,708.60)
1 -403-900-600-63200-2100	FICA: BUS DRIVER SUMMER SCHOOL	-	1,202.00	(1,202.00)	1,201.74	(1,201.74)
1 -403-900-600-65100-1190	SALARIES: FOOD SERVICES SUMMER SCHOOL	-	14,462.00	(14,462.00)	14,461.92	(14,461.92)
1 -403-900-600-65100-2100	FICA: FOOD SERVICES SUMMER SCHOOL	-	1,106.00	(1,106.00)	1,106.33	(1,106.33)
1 -404-900-200-62120-6000	MATERIALS & SUPPLIES	-	1,196.00	(1,196.00)	1,195.97	(1,195.97)
1 -409-900-100-64200-3000	PURCHASES	-	121,623.00	(121,623.00)	57,559.00	(57,559.00)
1 -409-900-100-64200-6000	MATERIALS & SUPPLIES	-	32,817.00	(32,817.00)	32,816.91	(32,816.91)
1 -409-900-100-64200-6005	CLEANING SUPPLIES	-	176,547.00	(176,547.00)	176,547.31	(176,547.31)
1 -409-900-100-64200-8100	CAPITAL OUTLAY REPLACEMENT	-	143,557.00	(143,557.00)	39,400.00	(39,400.00)
1 -409-900-100-65100-6000	MATERIALS AND SUPPLIES	-	19,015.00	(19,015.00)	19,014.21	(19,014.21)
1 -409-900-100-68400-6050	NON-CAPITALIZED HARDWARE	-	1,474.00	(1,474.00)	1,473.74	(1,473.74)
1 -410-200-100-61100-6000	MATERIALS & SUPPLIES-TITLE I	-	31,004.00	(31,004.00)	31,004.10	(31,004.10)
1 -410-206-100-61100-6000	MATERIALS AND SUPPLIES-GMS	-	1,637.00	(1,637.00)	1,637.11	(1,637.11)
1 -410-209-100-61100-1120	SALARIES: TEACHERS TITLE I-AVES	46,147.00	44,856.00	1,291.00	26,166.00	19,981.00
1 -410-209-100-61100-2100	FICA BENEFIT TITLE I-AVES	3,530.00	3,431.00	99.00	1,715.50	1,814.50

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -410-209-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,182.00	7,455.00	727.00	5,218.57	2,963.43
1 -410-209-100-61100-2300	HMP BENEFIT TITLE I-AVES	17,580.00	14,648.00	2,932.00	10,153.63	7,426.37
1 -410-209-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,400.00	2,400.00	0.00	1,680.00	720.00
1 -410-209-100-61100-2400	GLI BENEFIT TITLE I-AVES	618.00	601.00	17.00	420.77	197.23
1 -410-209-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	110.00	103.00	7.00	74.83	35.17
1 -410-209-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-AVES	558.00	543.00	15.00	379.96	178.04
1 -410-209-100-61100-3000	PURCHASES-AVES	-	-	0.00	450.00	(450.00)
1 -410-209-100-61100-6000	MATERIALS AND SUPPLIES-AVES	-	66,120.00	(66,120.00)	61,940.42	(61,940.42)
1 -410-210-100-61100-1120	SALARIES: TEACHERS TITLE I CBES	96,402.00	93,809.00	2,593.00	54,721.94	41,680.06
1 -410-210-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-CBES	64,652.00	44,569.00	20,083.00	42,107.77	22,544.23
1 -410-210-100-61100-1152	SALARIES: P-T DEV ASSISTANT-CBES	13,500.00	13,300.00	200.00	7,889.00	5,611.00
1 -410-210-100-61100-1624	SUPPLEMENT: TUTORING-CBES	-	5,504.00	(5,504.00)	6,944.00	(6,944.00)
1 -410-210-100-61100-2100	FICA BENEFIT TITLE I-CBES	13,353.00	11,603.00	1,750.00	8,156.75	5,196.25
1 -410-210-100-61100-2210	VRS BENEFIT TITLE I-CBES	14,668.00	15,602.00	(934.00)	10,904.11	3,763.89
1 -410-210-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,004.00	7,396.00	3,608.00	7,343.35	3,660.65
1 -410-210-100-61100-2300	HMP BENEFIT TITLE I-CBES	33,560.00	27,963.00	5,597.00	19,382.71	14,177.29
1 -410-210-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	5,900.00	5,900.00	0.00	4,130.00	1,770.00
1 -410-210-100-61100-2400	GLI BENEFIT TITLE I-CBES	2,158.00	1,854.00	304.00	1,471.12	686.88
1 -410-210-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	154.00	102.00	52.00	105.35	48.65
1 -410-210-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-CBES	1,949.00	1,674.00	275.00	1,328.53	620.47
1 -410-210-100-61100-3000	PURCHASES-CBES	-	-	0.00	900.00	(900.00)
1 -410-210-100-61100-6000	MATERIALS AND SUPPLIES-CBES	612.00	117,081.00	(116,469.00)	112,901.04	(112,289.04)
1 -410-211-100-61100-1120	SALARIES: TEACHERS TITLE I DPS	118,152.00	96,146.00	22,006.00	63,889.80	54,262.20
1 -410-211-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-DPS	46,750.00	26,823.00	19,927.00	31,293.50	15,456.50
1 -410-211-100-61100-1152	SALARIES: P-T DEV ASSISTANT-DPS	13,500.00	23,907.00	(10,407.00)	8,428.00	5,072.00
1 -410-211-100-61100-2100	FICA BENEFIT TITLE I-DPS	13,648.00	11,386.00	2,262.00	7,334.46	6,313.54
1 -410-211-100-61100-2210	VRS BENEFIT TITLE I-DPS	22,223.00	20,315.00	1,908.00	16,167.41	6,055.59
1 -410-211-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,892.00	1,857.00	1,035.00	2,165.94	726.06
1 -410-211-100-61100-2300	HMP BENEFIT TITLE I-DPS	51,020.00	25,216.00	25,804.00	29,466.58	21,553.42
1 -410-211-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	2,400.00	1,600.00	2,800.00	1,200.00
1 -410-211-100-61100-2400	GLI BENEFIT TITLE I-DPS	2,210.00	1,638.00	572.00	1,478.12	731.88
1 -410-211-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	45.00	27.00	18.00	31.08	13.92
1 -410-211-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-DPS	1,995.00	1,479.00	516.00	1,334.69	660.31
1 -410-211-100-61100-6000	MATERIALS AND SUPPLIES-DPS	-	72,853.00	(72,853.00)	69,095.61	(69,095.61)
1 -410-212-100-61100-1120	SALARIES: TEACHERS TITLE I GIS	72,451.00	71,030.00	1,421.00	42,474.19	29,976.81
1 -410-212-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-GIS	39,067.00	26,000.00	13,067.00	26,810.70	12,256.30
1 -410-212-100-61100-1152	SALARIES: P-T DEV ASSISTANT-GIS	27,000.00	5,453.00	21,547.00	7,973.00	19,027.00
1 -410-212-100-61100-2100	FICA BENEFIT TITLE I-GIS	10,597.00	7,469.00	3,128.00	5,832.10	4,764.90
1 -410-212-100-61100-2210	VRS BENEFIT TITLE I-GIS	14,092.00	11,805.00	2,287.00	10,553.62	3,538.38
1 -410-212-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,892.00	1,857.00	1,035.00	2,165.94	726.06
1 -410-212-100-61100-2300	HMP BENEFIT TITLE I-GIS	14,170.00	11,805.00	2,365.00	8,182.23	5,987.77

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -410-212-100-61100-2400	GLI BENEFIT TITLE I-GIS	1,494.00	952.00	542.00	1,025.50	468.50
1 -410-212-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	45.00	27.00	18.00	31.08	13.92
1 -410-212-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-GIS	1,349.00	859.00	490.00	926.03	422.97
1 -410-212-100-61100-3000	PURCHASES-GIS	-	-	0.00	2,100.00	(2,100.00)
1 -410-212-100-61100-6000	MATERIALS AND SUPPLIES-GIS	-	95,987.00	(95,987.00)	91,806.81	(91,806.81)
1 -410-214-100-61100-1120	SALARIES: TEACHERS TITLE I-TIS	145,594.00	140,243.00	5,351.00	81,808.51	63,785.49
1 -410-214-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-TIS	18,989.00	17,882.00	1,107.00	12,252.25	6,736.75
1 -410-214-100-61100-1152	SALARIES: P-T DEV ASSISTANT-TIS	13,500.00	4,631.00	8,869.00	5,848.50	7,651.50
1 -410-214-100-61100-2100	FICA BENEFIT TITLE I-TIS	13,623.00	14,188.00	(565.00)	7,412.89	6,210.11
1 -410-214-100-61100-2210	VRS BENEFIT TITLE I-TIS	22,174.00	23,308.00	(1,134.00)	16,315.95	5,858.05
1 -410-214-100-61100-2220	VRS HYBRID PLAN-TIS	2,892.00	3,094.00	(202.00)	2,165.94	726.06
1 -410-214-100-61100-2300	HMP BENEFIT TITLE I-TIS	20,940.00	17,450.00	3,490.00	12,094.90	8,845.10
1 -410-214-100-61100-2400	GLI BENEFIT TITLE I-TIS	2,205.00	2,129.00	76.00	1,490.09	714.91
1 -410-214-100-61100-2510	DISABILITY HYBRID PLAN-TIS	45.00	44.00	1.00	31.08	13.92
1 -410-214-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-TIS	1,991.00	1,922.00	69.00	1,345.47	645.53
1 -410-214-100-61100-3000	PURCHASES-TIS	-	-	0.00	2,700.00	(2,700.00)
1 -410-214-100-61100-6000	MATERIALS AND SUPPLIES-TIS	368.00	91,227.00	(90,859.00)	86,056.35	(85,688.35)
1 -410-216-100-61100-1120	SALARIES: TEACHERS TITLE I RES	234,946.00	149,098.00	85,848.00	131,534.13	103,411.87
1 -410-216-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-RES	37,978.00	26,000.00	11,978.00	25,827.55	12,150.45
1 -410-216-100-61100-1152	SALARIES: P-T DEV ASSISTANT-RES	13,500.00	118,793.00	(105,293.00)	7,469.00	6,031.00
1 -410-216-100-61100-1520	SUBSTITUTE TEACHERS TITLE I-RES	-	1,036.00	(1,036.00)	1,181.76	(1,181.76)
1 -410-216-100-61100-1624	SUPPLEMENT: TUTORING-RES	-	10,000.00	(10,000.00)	12,528.00	(12,528.00)
1 -410-216-100-61100-2100	FICA BENEFIT TITLE I-RES	21,911.00	20,502.00	1,409.00	13,348.61	8,562.39
1 -410-216-100-61100-2210	VRS BENEFIT TITLE I-RES	35,782.00	22,486.00	13,296.00	26,233.20	9,548.80
1 -410-216-100-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	5,784.00	6,587.00	(803.00)	4,331.88	1,452.12
1 -410-216-100-61100-2300	HMP BENEFIT TITLE I-RES	50,380.00	38,110.00	12,270.00	30,029.87	20,350.13
1 -410-216-100-61100-2320	HSA EMPLOYER CONTRIBUTIONS	6,000.00	4,000.00	2,000.00	4,400.00	1,600.00
1 -410-216-100-61100-2400	GLI BENEFIT TITLE I-RES	3,657.00	2,112.00	1,545.00	2,464.21	1,192.79
1 -410-216-100-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	90.00	103.00	(13.00)	62.16	27.84
1 -410-216-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-RES	3,302.00	1,907.00	1,395.00	2,225.23	1,076.77
1 -410-216-100-61100-3000	PURCHASES-RES	-	275.00	(275.00)	1,625.00	(1,625.00)
1 -410-216-100-61100-6000	MATERIALS AND SUPPLIES-RES	-	162,329.00	(162,329.00)	158,449.77	(158,449.77)
1 -410-218-100-61100-1120	SALARIES: TEACHERS TITLE I-TPS	197,911.00	187,249.00	10,662.00	109,228.63	88,682.37
1 -410-218-100-61100-1151	SALARIES: TEACHER AIDES TITLE I-TPS	41,878.00	24,239.00	17,639.00	28,939.01	12,938.99
1 -410-218-100-61100-1624	SUPPLEMENT: TUTORING-TPS	-	6,880.00	(6,880.00)	8,864.00	(8,864.00)
1 -410-218-100-61100-2100	FICA BENEFIT TITLE I-TPS	18,344.00	15,973.00	2,371.00	10,979.15	7,364.85
1 -410-218-100-61100-2210	VRS BENEFIT TITLE I-TPS	36,520.00	34,702.00	1,818.00	26,457.27	10,062.73
1 -410-218-100-61100-2300	HMP BENEFIT TITLE I-TPS	28,340.00	23,610.00	4,730.00	18,680.88	9,659.12
1 -410-218-100-61100-2400	GLI BENEFIT TITLE I-TPS	3,213.00	2,798.00	415.00	2,133.11	1,079.89
1 -410-218-100-61100-2750	RETIREE HEALTH CARE CREDIT TITLE I-TPS	2,901.00	2,526.00	375.00	1,926.19	974.81
1 -410-218-100-61100-6000	MATERIALS AND SUPPLIES-TPS	50.00	130,835.00	(130,785.00)	126,605.38	(126,555.38)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -410-301-100-61100-1152	SALARIES: P-T DEV ASSISTANT-GHS	13,500.00		13,500.00		13,500.00
1 -410-301-100-61100-2100	FICA BENEFIT TITLE I-GHS	1,033.00		1,033.00		1,033.00
1 -410-306-100-61100-6000	MATERIALS AND SUPPLIES-GMS 8TH	-	820.00	(820.00)	818.55	(818.55)
1 -410-200-100-61310-1110	SALARIES: SUPERVISORS, TITLE I	-	51,979.00	(51,979.00)	38,984.22	(38,984.22)
1 -410-200-100-61310-1150	SALARIES: OFFICE CLERICAL, TITLE I	-	78,668.00	(78,668.00)	54,948.31	(54,948.31)
1 -410-200-100-61310-1620	SUPPLEMENT: PROFESSIONAL DEVELOPMENT	10,490.00	10,490.00	0.00	10,490.00	0.00
1 -410-200-100-61310-2100	FICA BENEFITS	-	9,995.00	(9,995.00)	8,033.42	(8,033.42)
1 -410-200-100-61310-2210	VRS BENEFITS	-	16,857.00	(16,857.00)	12,642.92	(12,642.92)
1 -410-200-100-61310-2220	VRS HYBRID PLAN	-	4,856.00	(4,856.00)	3,531.84	(3,531.84)
1 -410-200-100-61310-2300	HMP BENEFITS	-	5,028.00	(5,028.00)	3,485.08	(3,485.08)
1 -410-200-100-61310-2320	HSA EMPLOYER CONTRIBUTIONS	-	1,000.00	(1,000.00)	700.00	(700.00)
1 -410-200-100-61310-2400	GLI BENEFIT	-	1,751.00	(1,751.00)	1,304.14	(1,304.14)
1 -410-200-100-61310-2510	DISABILITY INSURANCE-HYBRID PLAN	-	70.00	(70.00)	50.56	(50.56)
1 -410-200-100-61310-2750	RETIREE HEALTH CARE CREDIT	-	1,581.00	(1,581.00)	1,177.55	(1,177.55)
1 -410-200-100-61310-3000	CONTRACTED SERVICES	-	219,053.00	(219,053.00)	219,053.23	(219,053.23)
1 -410-200-100-61310-3120	STAFF TRAINING, TITLE I	-	64,156.00	(64,156.00)	64,156.02	(64,156.02)
1 -410-200-100-61310-5500	TRAVEL	-	1,041.00	(1,041.00)	8,652.79	(8,652.79)
1 -410-200-100-61310-6000	MATERIALS AND SUPPLIES	1,485.00	163,700.00	(162,215.00)	161,247.63	(159,762.63)
1 -410-210-100-61310-6000	MATERIALS & SUPPLIES - CBES	-	2,775.00	(2,775.00)	2,775.10	(2,775.10)
1 -410-216-100-61310-6000	MATERIALS & SUPPLIES-RES	-	1,945.00	(1,945.00)	1,945.26	(1,945.26)
1 -410-218-100-61310-6000	MATERIALS & SUPPLIES-TPS	-	1,945.00	(1,945.00)	1,945.26	(1,945.26)
1 -410-214-100-62120-6015	PARENTAL INVOLVE - INST SUPPLIES-TIS	-	68.00	(68.00)	67.97	(67.97)
1 -410-216-100-62120-6015	PARENTAL INVOLVE - INST SUPPLIES RES	-	108.00	(108.00)	108.00	(108.00)
1 -410-900-100-62120-1110	SALARIES: SUPERVISORS, TITLE I	105,221.00		105,221.00		105,221.00
1 -410-900-100-62120-1150	SALARIES: OFFICE CLERICAL, TITLE I	80,187.00		80,187.00		80,187.00
1 -410-900-100-62120-2100	FICA BENEFITS	14,184.00		14,184.00		14,184.00
1 -410-900-100-62120-2210	VRS BENEFITS	23,703.00		23,703.00		23,703.00
1 -410-900-100-62120-2220	VRS HYBRID PLAN	5,279.00		5,279.00		5,279.00
1 -410-900-100-62120-2300	HMP BENEFITS	12,070.00		12,070.00		12,070.00
1 -410-900-100-62120-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00		2,000.00		2,000.00
1 -410-900-100-62120-2400	GLI BENEFIT	2,484.00		2,484.00		2,484.00
1 -410-900-100-62120-2510	DISABILITY INSURANCE-HYBRID PLAN	71.00		71.00		71.00
1 -410-900-100-62120-2750	RETIREE HEALTH CARE CREDIT	2,243.00		2,243.00		2,243.00
1 -410-900-100-62120-3120	STAFF TRAINING	-	1,326.00	(1,326.00)	1,325.63	(1,325.63)
1 -410-900-100-62120-5400	COPIER LEASE	1,961.00	1,320.00	641.00	1,319.68	641.32
1 -410-900-100-62120-5500	TRAVEL	-	1,335.00	(1,335.00)	1,334.28	(1,334.28)
1 -410-900-100-62120-6000	MATERIALS AND SUPPLIES	-	603.00	(603.00)	603.46	(603.46)
1 -410-900-100-62120-6015	PARENTAL INVOLVE - MATERIALS & SUPPLIES	86,230.00	66,831.00	19,399.00	68,074.39	18,155.61
1 -410-900-100-63200-4000	INTERNAL SERVICES	8,713.00	8,715.00	(2.00)	8,713.33	(0.33)
1 -410-900-100-68100-6050	TECHNOLOGY HARDWARE	-	47,400.00	(47,400.00)	9,170.94	(9,170.94)
1 -410-900-100-68100-8210	TECHNOLOGY: HARDWARE ADDITIONS	-	11,740.00	(11,740.00)	11,740.55	(11,740.55)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -410-900-100-69100-1520	SUBSTITUTES	1,619.00	-	1,619.00	-	1,619.00
1 -410-900-100-69100-1624	SUPPLEMENT: TUTORING	34,064.00	114,132.00	(80,068.00)	-	34,064.00
1 -410-900-100-69100-2100	FICA	3,535.00	2,812.00	723.00	-	3,535.00
1 -410-900-100-69100-3000	PURCHASES	226,828.00	-	226,828.00	-	226,828.00
1 -410-900-100-69100-3120	PROFESSIONAL DEVELOPMENT	65,482.00	-	65,482.00	-	65,482.00
1 -410-900-100-69100-5500	TRAVEL	18,603.00	-	18,603.00	-	18,603.00
1 -410-900-100-69100-6000	MATERIALS & SUPPLIES	140,000.00	-	140,000.00	-	140,000.00
1 -410-900-100-69950-6040	CONTINGENCY: SOFTWARE	-	986.00	(986.00)	-	0.00
1 -410-900-100-69950-6050	TECHNOLOGY HARDWARE	9,171.00	-	9,171.00	-	9,171.00
1 -410-900-100-69950-8210	CONTINGENCY: HARDWARE ADDITIONS	11,741.00	260.00	11,481.00	-	11,741.00
1 -410-216-800-61100-1520	SALARIES:SUBSTITUTE TEACHER TITLE I PS	-	2,164.00	(2,164.00)	-	0.00
1 -410-216-800-61100-1540	SUBSTITUTE AIDES TITLE I PS-RES	-	600.00	(600.00)	-	0.00
1 -410-216-800-61100-2100	FICA BENEFITS: TITLE I	-	3,727.00	(3,727.00)	-	0.00
1 -413-900-100-68100-3000	PURCHASES	-	1,200.00	(1,200.00)	1,200.00	(1,200.00)
1 -413-900-100-69100-6000	CONTINGENCY: MATERIALS & SUPPLIES	-	1,900.00	(1,900.00)	-	0.00
1 -416-303-300-61100-1120	SALARIES: TEACHERS, JROTC-RHS	92,375.00	73,729.00	18,646.00	43,506.19	48,868.81
1 -416-303-300-61100-1520	SUBSTITUTE TEACHERS: JROTC-RHS	988.00	853.00	135.00	987.97	0.03
1 -416-303-300-61100-2100	FICA BENEFITS, JROTC-RHS	7,067.00	5,706.00	1,361.00	3,426.83	3,640.17
1 -416-303-300-61100-2220	VRS HYBRID PLAN, JROTC-RHS	16,378.00	12,396.00	3,982.00	8,676.85	7,701.15
1 -416-303-300-61100-2400	GLI BENEFIT, JROTC-RHS	1,238.00	999.00	239.00	699.58	538.42
1 -416-303-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN, JROTC	220.00	178.00	42.00	124.46	95.54
1 -416-303-300-61100-2750	RETIREE HEALTH CARE CREDIT, JROTC-RHS	1,118.00	902.00	216.00	631.68	486.32
1 -420-206-200-61100-1120	SALARIES: TEACHERS TITLE VIB-GMS	75,420.00	36,624.00	38,796.00	42,727.46	32,692.54
1 -420-206-200-61100-2100	FICA BENEFIT TITLE VIB-GMS	5,770.00	2,424.00	3,346.00	2,827.85	2,942.15
1 -420-206-200-61100-2210	VRS BENEFIT TITLE VIB-GMS	4,320.00	3,094.00	1,226.00	3,213.07	1,106.93
1 -420-206-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,343.00	4,550.00	3,793.00	5,308.52	3,034.48
1 -420-206-200-61100-2300	HMP BENEFIT TITLE VIB-GMS	35,008.00	17,465.00	17,543.00	20,382.19	14,625.81
1 -420-206-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	1,200.00	800.00
1 -420-206-200-61100-2400	GLI BENEFIT TITLE VIB-GMS	1,011.00	589.00	422.00	687.05	323.95
1 -420-206-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	112.00	65.00	47.00	76.09	35.91
1 -420-206-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-GMS	913.00	532.00	381.00	620.41	292.59
1 -420-207-200-61100-1120	SALARIES: TEACHERS TITLE VIB-RMS	80,962.00	67,040.00	13,922.00	45,306.41	35,655.59
1 -420-207-200-61100-1520	SUBSTITUTE TEACHERS TITLE VIB-RMS	-	90.00	(90.00)	-	0.00
1 -420-207-200-61100-2100	FICA BENEFIT TITLE VIB-RMS	6,194.00	5,129.00	1,065.00	3,029.43	3,164.57
1 -420-207-200-61100-2210	VRS BENEFIT TITLE VIB-RMS	10,558.00	8,661.00	1,897.00	7,720.09	2,837.91
1 -420-207-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,063.00	2,481.00	(418.00)	1,315.93	747.07
1 -420-207-200-61100-2300	HMP BENEFIT TITLE VIB-RMS	32,335.00	23,511.00	8,824.00	18,676.48	13,658.52
1 -420-207-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	3,588.00	2,574.00	1,014.00	2,511.60	1,076.40
1 -420-207-200-61100-2400	GLI BENEFIT TITLE VIB-RMS	1,085.00	898.00	187.00	728.56	356.44
1 -420-207-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	28.00	36.00	(8.00)	18.90	9.10
1 -420-207-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-RMS	980.00	811.00	169.00	657.86	322.14

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -420-208-200-61100-1120	SALARIES: TEACHERS TITLE VIB-TMS	67,154.00	48,865.00	18,289.00	37,863.29	29,290.71
1 -420-208-200-61100-2100	FICA BENEFIT TITLE VIB-TMS	5,137.00	3,738.00	1,399.00	2,775.86	2,361.14
1 -420-208-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,906.00	8,121.00	3,785.00	7,632.80	4,273.20
1 -420-208-200-61100-2300	HMP BENEFIT TITLE VIB-TMS	18,583.00	11,931.00	6,652.00	10,730.96	7,852.04
1 -420-208-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	1,600.00	960.00	640.00	1,120.00	480.00
1 -420-208-200-61100-2400	GLI BENEFIT TITLE VIB-TMS	900.00	655.00	245.00	615.37	284.63
1 -420-208-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	160.00	116.00	44.00	109.41	50.59
1 -420-208-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-TMS	813.00	591.00	222.00	555.73	257.27
1 -420-210-200-61100-1120	SALARIES: TEACHERS TITLE VIB CBES	44,228.00	51,877.00	(7,649.00)	27,303.07	16,924.93
1 -420-210-200-61100-2100	FICA BENEFIT TITLE VIB-CBES	3,383.00	3,969.00	(586.00)	1,928.20	1,454.80
1 -420-210-200-61100-2210	VRS BENEFIT TITLE VIB-CBES	-	8,622.00	(8,622.00)	4,311.00	(4,311.00)
1 -420-210-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	7,842.00	-	7,842.00	720.66	7,121.34
1 -420-210-200-61100-2300	HMP BENEFIT TITLE VIB-CBES	21,490.00	9,673.00	11,817.00	6,749.91	14,740.09
1 -420-210-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	3,900.00	1,000.00	2,900.00	1,390.00	2,510.00
1 -420-210-200-61100-2400	GLI BENEFIT TITLE VIB-CBES	593.00	695.00	(102.00)	405.70	187.30
1 -420-210-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	105.00	-	105.00	10.33	94.67
1 -420-210-200-61100-2750	RETIREE HEALTH CARE CREDI TITLE VIB-CBES	535.00	628.00	(93.00)	366.32	168.68
1 -420-211-200-61100-1151	SALARIES: TEACHER AIDES TITLE VIB-DPS	-	7,646.00	(7,646.00)	-	0.00
1 -420-211-200-61100-2100	FICA BENEFIT TITLE VIB-DPS	-	277.00	(277.00)	-	0.00
1 -420-211-200-61100-2400	GLI BENEFIT TITLE VIB-DPS	-	108.00	(108.00)	-	0.00
1 -420-211-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	-	33.00	(33.00)	-	0.00
1 -420-211-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-DPS	-	97.00	(97.00)	-	0.00
1 -420-214-200-61100-1120	SALARIES: TEACHERS TITLE VIB-TIS	47,724.00	46,133.00	1,591.00	26,910.94	20,813.06
1 -420-214-200-61100-2100	FICA BENEFITS TITLE VIB-TIS	3,651.00	3,529.00	122.00	1,785.56	1,865.44
1 -420-214-200-61100-2210	VRS BENEFITS TITLE VIB-TIS	7,268.00	7,667.00	(399.00)	5,367.11	1,900.89
1 -420-214-200-61100-2300	HMP BENEFITS TITLE VIB-TIS	20,940.00	17,450.00	3,490.00	12,094.90	8,845.10
1 -420-214-200-61100-2400	GLI BENEFITS TITLE VIB-TIS	640.00	618.00	22.00	432.74	207.26
1 -420-214-200-61100-2750	RETIREE HEALTH CARE CREDIT VIB-TIS	577.00	558.00	19.00	390.74	186.26
1 -420-216-200-61100-1120	SALARIES: TEACHERS TITLE VIB-RES	91,506.00	89,006.00	2,500.00	51,920.12	39,585.88
1 -420-216-200-61100-2100	FICA BENEFIT TITLE VIB-RES	7,000.00	6,809.00	191.00	3,735.07	3,264.93
1 -420-216-200-61100-2210	VRS BENEFIT TITLE VIB-RES	6,968.00	7,396.00	(428.00)	5,177.48	1,790.52
1 -420-216-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,112.00	7,396.00	716.00	5,177.41	2,934.59
1 -420-216-200-61100-2300	HMP BENEFIT TITLE VIB-RES	28,340.00	23,610.00	4,730.00	16,364.46	11,975.54
1 -420-216-200-61100-2400	GLI BENEFIT TITLE VIB-RES	1,226.00	1,193.00	33.00	834.82	391.18
1 -420-216-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	109.00	106.00	3.00	74.27	34.73
1 -420-216-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-RES	1,107.00	1,077.00	30.00	753.90	353.10
1 -420-218-200-61100-1151	SALARIES: TEACHER AIDES TITLE VIB-TPS	-	18,617.00	(18,617.00)	-	0.00
1 -420-218-200-61100-2100	FICA BENEFIT TITLE VIB-TPS	-	1,424.00	(1,424.00)	-	0.00
1 -420-218-200-61100-2220	VRS HYBRID PLAN-TPS	-	3,094.00	(3,094.00)	-	0.00
1 -420-218-200-61100-2400	GLI BENEFIT TITLE VIB-TPS	-	249.00	(249.00)	-	0.00
1 -420-218-200-61100-2510	DISABILITY HYBRID PLAN-TPS	-	44.00	(44.00)	-	0.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -420-218-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-TPS	-	47.00	(47.00)	-	0.00
1 -420-301-200-61100-1120	SALARIES: TEACHERS TITLE VIB-GHS	134,655.00	86,722.00	47,933.00	76,439.54	58,215.46
1 -420-301-200-61100-1151	SALARIES: TEACHER AIDES TITLE VIB-GHS	-	21,452.00	(21,452.00)	-	0.00
1 -420-301-200-61100-2100	FICA BENEFIT TITLE VIB-GHS	10,301.00	8,337.00	1,964.00	5,754.43	4,546.57
1 -420-301-200-61100-2210	VRS BENEFIT TITLE VIB-GHS	-	2,940.00	(2,940.00)	-	0.00
1 -420-301-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	23,874.00	14,413.00	9,461.00	15,266.65	8,607.35
1 -420-301-200-61100-2300	HMP BENEFIT	12,070.00	24,703.00	(12,633.00)	6,970.16	5,099.84
1 -420-301-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	3,070.00	(1,070.00)	1,400.00	600.00
1 -420-301-200-61100-2400	GLI BENEFIT	1,804.00	1,460.00	344.00	1,230.81	573.19
1 -420-301-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	320.00	206.00	114.00	218.89	101.11
1 -420-301-200-61100-2750	RETIREE HEALTH CARE CREDIT-GHS	1,629.00	1,319.00	310.00	1,111.53	517.47
1 -420-303-200-61100-1120	SALARIES: TEACHERS TITLE VIB-RHS	134,209.00	131,225.00	2,984.00	76,547.94	57,661.06
1 -420-303-200-61100-2100	FICA BENEFIT TITLE VIB-RHS	10,267.00	10,039.00	228.00	5,447.13	4,819.87
1 -420-303-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	23,795.00	21,810.00	1,985.00	15,266.65	8,528.35
1 -420-303-200-61100-2300	HMP BENEFIT TITLE VIB-RHS	43,820.00	21,860.00	21,960.00	23,940.89	19,879.11
1 -420-303-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,400.00	2,400.00	2,000.00	2,840.00	1,560.00
1 -420-303-200-61100-2400	GLI BENEFIT TITLE VIB-RHS	1,798.00	1,758.00	40.00	1,230.81	567.19
1 -420-303-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	319.00	312.00	7.00	218.89	100.11
1 -420-303-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-RHS	1,624.00	1,588.00	36.00	1,111.53	512.47
1 -420-304-200-61100-1120	SALARIES: TEACHERS TITLE VIB-THS	45,393.00	93,159.00	(47,766.00)	25,754.19	19,638.81
1 -420-304-200-61100-2100	FICA BENEFIT TITLE VIB-THS	3,473.00	7,127.00	(3,654.00)	1,537.60	1,935.40
1 -420-304-200-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,048.00	15,483.00	(7,435.00)	5,136.39	2,911.61
1 -420-304-200-61100-2300	HMP BENEFIT TITLE VIB-THS	33,080.00	23,485.00	9,595.00	18,858.42	14,221.58
1 -420-304-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	3,900.00	1,950.00	1,950.00	2,340.00	1,560.00
1 -420-304-200-61100-2400	GLI BENEFIT TITLE VIB-THS	608.00	1,248.00	(640.00)	414.12	193.88
1 -420-304-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	108.00	206.00	(98.00)	73.64	34.36
1 -420-304-200-61100-2750	RETIREE HEALTH CARE CREDIT TITLE VIB-THS	549.00	1,127.00	(578.00)	373.94	175.06
1 -420-306-200-61100-1120	SALARIES: TEACHERS TITLE VIB-GMS 8TH	18,909.00	68,044.00	(49,135.00)	10,740.36	8,168.64
1 -420-306-200-61100-2100	FICA BENEFIT TITLE VIB-GMS 8TH	1,447.00	6,139.00	(4,692.00)	575.41	871.59
1 -420-306-200-61100-2210	VRS BENEFIT TITLE VIB-GMS 8TH	2,880.00	7,650.00	(4,770.00)	2,142.07	737.93
1 -420-306-200-61100-2220	VRS HYBRID PLAN TITLE VIB-GMS 8TH	-	4,551.00	(4,551.00)	-	0.00
1 -420-306-200-61100-2300	HMP BENEFIT TITLE VIB-GMS 8TH	15,292.00	40,714.00	(25,422.00)	8,833.31	6,458.69
1 -420-306-200-61100-2400	GLI BENEFIT TITLE VIB-GMS 8TH	253.00	878.00	(625.00)	172.69	80.31
1 -420-306-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN-GMS 8TH	-	81.00	(81.00)	-	0.00
1 -420-306-200-61100-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	229.00	971.00	(742.00)	155.96	73.04
1 -420-307-200-61100-1120	SALARIES: TEACHERS TITLE VIB-RMS 8TH	74,714.00	82,663.00	(7,949.00)	42,020.41	32,693.59
1 -420-307-200-61100-1520	SUBSTITUTE TEACHERS TITLE VIB-RMS	-	45.00	(45.00)	-	0.00
1 -420-307-200-61100-2100	FICA BENEFIT TITLE VIB-RMS 8TH	5,716.00	6,324.00	(608.00)	2,775.44	2,940.56
1 -420-307-200-61100-2210	VRS BENEFIT TITLE VIB-RMS 8TH	6,063.00	8,701.00	(2,638.00)	4,432.96	1,630.04
1 -420-307-200-61100-2220	VRS HYBRID PLAN TITLE VIB-RMS 8TH	6,189.00	5,038.00	1,151.00	3,947.58	2,241.42
1 -420-307-200-61100-2300	HMP BENEFIT TITLE VIB-RMS 8TH	31,585.00	29,755.00	1,830.00	18,243.52	13,341.48

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -420-307-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	4,212.00	5,226.00	(1,014.00)	2,948.40	1,263.60
1 -420-307-200-61100-2400	GLI BENEFIT TITLE VIB-RMS 8TH	1,001.00	1,108.00	(107.00)	675.64	325.36
1 -420-307-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN-RMS 8TH	83.00	72.00	11.00	56.56	26.44
1 -420-307-200-61100-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	904.00	1,000.00	(96.00)	610.12	293.88
1 -420-308-200-61100-1120	SALARIES: TEACHERS TITLE VIB-TMS 8TH	26,587.00	36,655.00	(10,068.00)	15,073.89	11,513.11
1 -420-308-200-61100-2100	FICA BENEFIT TITLE VIB-TMS 8TH	2,034.00	3,271.00	(1,237.00)	1,100.99	933.01
1 -420-308-200-61100-2220	VRS HYBRID PLAN TITLE VIB-TMS 8TH	4,714.00	7,107.00	(2,393.00)	3,026.73	1,687.27
1 -420-308-200-61100-2300	HMP BENEFIT TITLE VIB-TMS 8TH	7,657.00	9,929.00	(2,272.00)	4,421.43	3,235.57
1 -420-308-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	400.00	1,200.00	(800.00)	280.00	120.00
1 -420-308-200-61100-2400	GLI BENEFIT TITLE VIB-TMS 8TH	356.00	573.00	(217.00)	244.02	111.98
1 -420-308-200-61100-2510	DISABILITY INSURANCE-HYBRID PLAN-TMS 8TH	63.00	102.00	(39.00)	43.40	19.60
1 -420-308-200-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	322.00	517.00	(195.00)	220.29	101.71
1 -420-200-200-61310-1150	SALARIES: CLERICAL, SPED	-	18,661.00	(18,661.00)	13,218.17	(13,218.17)
1 -420-200-200-61310-2100	FICA BENEFITS	-	1,428.00	(1,428.00)	1,015.56	(1,015.56)
1 -420-200-200-61310-2210	VRS BENEFIT	-	3,101.00	(3,101.00)	2,326.13	(2,326.13)
1 -420-200-200-61310-2400	GLI BENEFIT	-	250.00	(250.00)	187.56	(187.56)
1 -420-200-200-61310-2750	RETIREE HEALTH CARE CREDIT	-	226.00	(226.00)	169.38	(169.38)
1 -420-208-200-61310-1110	SALARIES: REG COORDINATORS SPED-TMS	51,369.00	48,793.00	2,576.00	28,462.44	22,906.56
1 -420-208-200-61310-2100	FICA BENEFIT-TMS	3,930.00	3,733.00	197.00	2,115.12	1,814.88
1 -420-208-200-61310-2210	VRS BENEFIT-TMS	7,823.00	8,109.00	(286.00)	5,676.51	2,146.49
1 -420-208-200-61310-2300	HMP BENEFIT-TMS	9,494.00	7,909.00	1,585.00	5,482.12	4,011.88
1 -420-208-200-61310-2400	GLI BENEFIT-TMS	688.00	654.00	34.00	457.73	230.27
1 -420-208-200-61310-2750	RETIREE HEALTH CARE CREDIT-TMS	622.00	590.00	32.00	413.28	208.72
1 -420-300-200-61310-1150	SALARIES: CLERICAL, SPED	-	18,661.00	(18,661.00)	13,217.51	(13,217.51)
1 -420-300-200-61310-2100	FICA BENEFITS	-	1,428.00	(1,428.00)	1,015.39	(1,015.39)
1 -420-300-200-61310-2210	VRS BENEFIT	-	3,101.00	(3,101.00)	2,325.97	(2,325.97)
1 -420-300-200-61310-2400	GLI BENEFIT	-	250.00	(250.00)	187.56	(187.56)
1 -420-300-200-61310-2750	RETIREE HEALTH CARE CREDIT	-	226.00	(226.00)	169.37	(169.37)
1 -420-308-200-61310-1110	SALARIES: REG COORDINATORS SPED-TMS 8TH	25,301.00	24,032.00	1,269.00	14,018.81	11,282.19
1 -420-308-200-61310-2100	FICA BENEFIT-TMS 8TH	1,936.00	1,838.00	98.00	1,041.80	894.20
1 -420-308-200-61310-2210	VRS BENEFIT-TMS 8TH	3,853.00	3,994.00	(141.00)	2,795.94	1,057.06
1 -420-308-200-61310-2300	HMP BENEFIT-TMS 8TH	4,676.00	3,896.00	780.00	2,700.11	1,975.89
1 -420-308-200-61310-2400	GLI BENEFIT-TMS 8TH	339.00	322.00	17.00	225.40	113.60
1 -420-308-200-61310-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	306.00	291.00	15.00	203.56	102.44
1 -420-900-200-62120-1150	SALARIES: CLERICAL, SPED	38,835.00		38,835.00		38,835.00
1 -420-900-200-62120-2100	FICA BENEFITS	2,971.00		2,971.00		2,971.00
1 -420-900-200-62120-2210	VRS BENEFIT	5,915.00		5,915.00		5,915.00
1 -420-900-200-62120-2400	GLI BENEFIT	520.00		520.00		520.00
1 -420-900-200-62120-2750	RETIREE HEALTH CARE CREDIT	470.00		470.00		470.00
1 -420-900-200-62230-1132	SALARIES: PSYCHOLOGIST	75,831.00	71,403.00	4,428.00	41,651.75	34,179.25
1 -420-900-200-62230-2100	FICA BENEFIT	5,801.00	5,462.00	339.00	3,106.17	2,694.83

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -420-900-200-62230-2220	VRS HYBRID PLAN	13,445.00	11,867.00	1,578.00	8,306.97	5,138.03
1 -420-900-200-62230-2300	HMP BENEFIT	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
1 -420-900-200-62230-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
1 -420-900-200-62230-2400	GLI BENEFIT	1,016.00	957.00	59.00	669.76	346.24
1 -420-900-200-62230-2510	DISABILITY HYBRID	180.00	170.00	10.00	119.14	60.86
1 -420-900-200-62230-2750	RETIREE HEALTH CREDIT	918.00	864.00	54.00	604.80	313.20
1 -420-900-200-69100-1520	SUBSTITUTE TEACHERS TITLE VIB	-	650.00	(650.00)	-	0.00
1 -422-211-200-61100-1151	TEACHER AIDE-TPS	22,521.00	-	22,521.00	2,154.60	20,366.40
1 -422-211-200-61100-1152	SALARIES: DEVELOPMENTAL ASSISTANTS-DPS	13,500.00	13,300.00	200.00	-	13,500.00
1 -422-211-200-61100-2100	FICA BENEFIT	2,756.00	1,017.00	1,739.00	154.70	2,601.30
1 -422-211-200-61100-2210	VRS BENEFIT	3,430.00	-	3,430.00	358.10	3,071.90
1 -422-211-200-61100-2300	HMP BENEFIT	12,070.00	-	12,070.00	1,005.50	11,064.50
1 -422-211-200-61100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	-	2,000.00	200.00	1,800.00
1 -422-211-200-61100-2400	GLI BENEFIT	302.00	-	302.00	28.88	273.12
1 -422-211-200-61100-2750	RETIREE HEALTH CARE CREDIT	273.00	-	273.00	26.08	246.92
1 -422-216-200-61100-1151	TEACHER AIDE, SPED PRESCHOOL TITLE VI-B	-	33,511.00	(33,511.00)	-	0.00
1 -422-216-200-61100-1152	SALARIES: DEVELOPMENTAL ASSISTANTS-RES	13,500.00	13,300.00	200.00	-	13,500.00
1 -422-216-200-61100-2100	FICA BENEFIT	1,033.00	3,866.00	(2,833.00)	-	1,033.00
1 -422-216-200-61100-2220	VRS HYBRID PLAN	-	5,569.00	(5,569.00)	-	0.00
1 -422-216-200-61100-2300	HMP BENEFIT	-	23,610.00	(23,610.00)	-	0.00
1 -422-216-200-61100-2400	GLI BENEFIT	-	449.00	(449.00)	-	0.00
1 -422-216-200-61100-2510	DISABILITY HYBRID PLAN	-	80.00	(80.00)	-	0.00
1 -422-216-200-61100-2750	RETIREE HEALTH CARE CREDIT	-	406.00	(406.00)	-	0.00
1 -422-218-200-61100-1151	SALARIES: TEACHER AIDES-TPS	37,978.00	22,424.00	15,554.00	24,454.09	13,523.91
1 -422-218-200-61100-1152	SALARIES: DEVELOPMENTAL ASSISTANTS-TPS	13,500.00	26,516.00	(13,016.00)	-	13,500.00
1 -422-218-200-61100-2100	FICA BENEFIT	3,938.00	3,459.00	479.00	1,867.44	2,070.56
1 -422-218-200-61100-2220	VRS HYBRID PLAN	6,259.00	3,713.00	2,546.00	4,022.46	2,236.54
1 -422-218-200-61100-2300	HMP BENEFIT	22,000.00	11,805.00	10,195.00	-	22,000.00
1 -422-218-200-61100-2400	GLI BENEFIT	509.00	299.00	210.00	324.22	184.78
1 -422-218-200-61100-2510	DISABILITY HYBRID PLAN	90.00	53.00	37.00	57.72	32.28
1 -422-218-200-61100-2750	RETIREE HEALTH CARE CREDIT	460.00	270.00	190.00	292.76	167.24
1 -438-200-100-61100-1620	SUPPLEMENTS: TITLE V-ELEMENTARY	-	9,068.00	(9,068.00)	9,068.43	(9,068.43)
1 -438-200-100-61100-2100	FICA: SUPPLEMENT-ELEMENTARY	-	694.00	(694.00)	693.81	(693.81)
1 -438-209-100-61100-1151	SALARIES: TEACHER AIDES TITLE V-AVES	19,357.00	13,753.00	5,604.00	13,031.90	6,325.10
1 -438-209-100-61100-2100	FICA BENEFIT: TITLE V-AVES	1,481.00	991.00	490.00	996.94	484.06
1 -438-209-100-61100-2220	VRS HYBRID: TITLE VI RLI-AVES	3,432.00	2,166.00	1,266.00	2,165.80	1,266.20
1 -438-209-100-61100-2400	GLI BENEFITS: TITLE V RLI-AVES	259.00	162.00	97.00	174.58	84.42
1 -438-209-100-61100-2510	DISABILITY INS PLAN: TITLE V RLI-AVES	46.00	28.00	18.00	31.08	14.92
1 -438-209-100-61100-2750	RETIREE HEALTH CARE CREDIT: TITLE V RLI	234.00	169.00	65.00	157.64	76.36
1 -438-211-100-61100-6030	INSTRUCTIONAL MATERIALS-DPS	-	533.00	(533.00)	533.10	(533.10)
1 -438-214-100-61100-6030	INSTRUCTIONAL SUPPLIES	15,533.00	-	15,533.00	-	15,533.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -438-216-100-61100-1151	SALARIES: TEACHER AIDES TITLE V-RES	19,357.00	8,530.00	10,827.00	10,475.61	8,881.39
1 -438-216-100-61100-2100	FICA BENEFIT: TITLE V-RES	1,481.00	644.00	837.00	790.65	690.35
1 -438-216-100-61100-2220	VRS HYBRID: TITLE VI RLI-RES	3,432.00	1,392.00	2,040.00	1,701.70	1,730.30
1 -438-216-100-61100-2400	GLI BENEFITS: TITLE V RLI-RES	259.00	112.00	147.00	137.17	121.83
1 -438-216-100-61100-2510	DISABILITY INS PLAN: TITLE V RLI-RES	46.00	20.00	26.00	24.42	21.58
1 -438-216-100-61100-2750	RETIREE HEALTH CARE CREDIT: TITLE V RES	234.00	101.00	133.00	123.86	110.14
1 -438-218-100-61100-1151	SALARIES: TEACHER AIDES TITLE V-TPS	18,989.00	16,813.00	2,176.00	12,842.90	6,146.10
1 -438-218-100-61100-2100	FICA BENEFIT: TITLE V-TPS	1,453.00	1,424.00	29.00	877.80	575.20
1 -438-218-100-61100-2220	VRS HYBRID: TITLE VI RLI-TPS	2,892.00	3,094.00	(202.00)	2,165.94	726.06
1 -438-218-100-61100-2300	HMP BENEFIT: TITLE V RLI	14,170.00	11,724.00	2,446.00	8,182.22	5,987.78
1 -438-218-100-61100-2400	GLI BENEFITS: TITLE V RLI-TPS	254.00	249.00	5.00	174.58	79.42
1 -438-218-100-61100-2510	DISABILITY INS PLAN: TITLE V RLI-TPS	45.00	44.00	1.00	31.08	13.92
1 -438-218-100-61100-2750	RETIREE HEALTH CARE CREDIT: TITLE V RLI	230.00	203.00	27.00	157.64	72.36
1 -438-218-100-61100-5500	TRAVEL-TPS	-	330.00	(330.00)	329.83	(329.83)
1 -438-200-100-61310-1620	SUPPLEMENTS: PROF. DEVELOPMENT	-	2,375.00	(2,375.00)	2,375.05	(2,375.05)
1 -438-200-100-61310-2100	FICA: PROF. DEVELOPMENT	-	182.00	(182.00)	181.71	(181.71)
1 -438-200-100-61310-3120	STAFF TRAINING	-	1,157.00	(1,157.00)	1,156.90	(1,156.90)
1 -438-210-100-61310-5500	TRAVEL-CBES	-	51.00	(51.00)	51.25	(51.25)
1 -438-300-100-61310-1620	SUPPLEMENTS: PROF. DEVELOPMENT	-	1,875.00	(1,875.00)	1,874.95	(1,874.95)
1 -438-300-100-61310-2100	FICA: PROF. DEVELOPMENT	-	143.00	(143.00)	143.42	(143.42)
1 -438-300-100-61310-3120	STAFF TRAINING, TITLE V	-	225.00	(225.00)	225.00	(225.00)
1 -438-900-100-62120-6000	MATERIALS AND SUPPLIES	-	1,094.00	(1,094.00)	1,093.61	(1,093.61)
1 -438-900-100-68300-6040	COMPUTER SOFTWARE	10,000.00	50,500.00	(40,500.00)	-	10,000.00
1 -438-900-100-69100-1620	SUPPLEMENT	16,718.00	-	16,718.00	-	16,718.00
1 -438-900-100-69100-2100	FICA	1,019.00	-	1,019.00	-	1,019.00
1 -438-900-100-69100-3120	PROFESSIONAL DEVELOPMENT	1,382.00	-	1,382.00	-	1,382.00
1 -438-900-100-69100-5500	TRAVEL	381.00	22,686.00	(22,305.00)	-	381.00
1 -438-900-100-69100-6000	CONTINGENCY: MATERIALS & SUPPLIES	56,383.00	15,272.00	41,111.00	-	56,383.00
1 -450-206-100-61100-1120	SALARIES: TEACHERS-GMS	24,473.00		24,473.00		24,473.00
1 -450-206-100-61100-2100	FICA BENEFITS-GMS	1,872.00		1,872.00		1,872.00
1 -450-206-100-61100-2210	VRS BENEFITS-GMS	3,727.00		3,727.00		3,727.00
1 -450-206-100-61100-2300	HMP BENEFITS-GMS	4,251.00		4,251.00		4,251.00
1 -450-206-100-61100-2400	GLI BENEFITS-GMS	328.00		328.00		328.00
1 -450-206-100-61100-2750	RETIREE HEALTH CARE CREDIT-GMS	296.00		296.00		296.00
1 -450-206-100-61100-3120	TUITION REIMBURSEMENT-GMS	-	1,320.00	(1,320.00)	1,320.00	(1,320.00)
1 -450-207-100-61100-1120	SALARIES: TEACHERS TITLE II-RMS	24,473.00		24,473.00		24,473.00
1 -450-207-100-61100-2100	FICA BENEFITS	1,872.00		1,872.00		1,872.00
1 -450-207-100-61100-2210	VRS BENEFITS	3,727.00		3,727.00		3,727.00
1 -450-207-100-61100-2300	HMP BENEFITS	4,251.00		4,251.00		4,251.00
1 -450-207-100-61100-2400	GLI BENEFITS-RMS	328.00		328.00		328.00
1 -450-207-100-61100-2750	RETIREE HEALTH CARE CREDIT-RMS	296.00		296.00		296.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -450-208-100-61100-1120	SALARIES: TEACHERS TITLE II-TMS	24,473.00		24,473.00		24,473.00
1 -450-208-100-61100-2100	FICA BENEFITS-TMS	1,872.00		1,872.00		1,872.00
1 -450-208-100-61100-2210	VRS BENEFITS	3,727.00	600.00	3,127.00	-	3,727.00
1 -450-208-100-61100-2300	HMP BENEFITS	4,251.00		4,251.00		4,251.00
1 -450-208-100-61100-2400	GLI BENEFITS-TMS	328.00		328.00		328.00
1 -450-208-100-61100-2750	RETIREE HEALTH CARE CREDIT-TMS	296.00		296.00		296.00
1 -450-210-100-61100-1120	SALARIES: TEACHERS TITLE II-CBES	77,954.00		77,954.00		77,954.00
1 -450-210-100-61100-2100	FICA BENEFIT TITLE II-CBES	5,963.00		5,963.00		5,963.00
1 -450-210-100-61100-2210	VRS BENEFIT TITLE II-CBES	11,872.00		11,872.00		11,872.00
1 -450-210-100-61100-2300	HMP BENEFIT TITLE II-CBES	20,940.00		20,940.00		20,940.00
1 -450-210-100-61100-2400	GLI BENEFIT TITLE II-CBES	1,045.00		1,045.00		1,045.00
1 -450-210-100-61100-2750	RETIREE HEALTH CARE CREDIT-CBES	943.00		943.00		943.00
1 -450-210-100-61100-3120	STAFF DEVELOPMENT-CBES	-	1,604.00	(1,604.00)	1,604.00	(1,604.00)
1 -450-211-100-61100-1120	SALARIES: TEACHERS TITLE II-DPS	23,826.00		23,826.00		23,826.00
1 -450-211-100-61100-2100	FICA BENEFIT TITLE II-DPS	1,823.00		1,823.00		1,823.00
1 -450-211-100-61100-2220	VRS HYBRID PLAN-DPS	4,224.00		4,224.00		4,224.00
1 -450-211-100-61100-2300	HMP BENEFIT TITLE II-DPS	8,800.00		8,800.00		8,800.00
1 -450-211-100-61100-2400	GLI BENEFIT TITLE II-DPS	319.00		319.00		319.00
1 -450-211-100-61100-2510	DISABILITY HYBRID PLAN-DPS	57.00		57.00		57.00
1 -450-211-100-61100-2750	RETIREE HEALTH CARE CREDIT-DPS	288.00		288.00		288.00
1 -450-214-100-61100-1120	SALARIES: TEACHERS TITLE II-TIS	35,739.00		35,739.00		35,739.00
1 -450-214-100-61100-2100	FICA BENEFIT TITLE II-TIS	2,734.00		2,734.00		2,734.00
1 -450-214-100-61100-2220	VRS HYBRID PLAN-TIS	6,337.00		6,337.00		6,337.00
1 -450-214-100-61100-2300	HMP BENEFIT TITLE II-TIS	13,200.00		13,200.00		13,200.00
1 -450-214-100-61100-2400	GLI BENEFIT TITLE II-TIS	479.00		479.00		479.00
1 -450-214-100-61100-2510	DISABILITY INSURANCE-HYBRID TITLE II-TIS	85.00		85.00		85.00
1 -450-214-100-61100-2750	RHIC: TITLE II-TIS	432.00		432.00		432.00
1 -450-301-100-61100-3120	STAFF TRAINING - GHS	-	200.00	(200.00)	197.95	(197.95)
1 -450-303-100-61100-3120	STAFF DEVELOPMENT-RHS	-	630.00	(630.00)	628.99	(628.99)
1 -450-303-100-61100-5500	TRAVEL-RHS	-	1,425.00	(1,425.00)	1,425.22	(1,425.22)
1 -450-304-100-61100-3120	STAFF DEVELOPMENT-GHS	-	1,610.00	(1,610.00)	1,609.95	(1,609.95)
1 -450-306-100-61100-1120	SALARIES: TEACHERS-GMS 8TH	2,717.00		2,717.00		2,717.00
1 -450-306-100-61100-2100	FICA BENEFITS-GMS 8TH	208.00		208.00		208.00
1 -450-306-100-61100-2210	VRS BENEFITS-GMS 8TH	414.00		414.00		414.00
1 -450-306-100-61100-2300	HMP BENEFITS-GMS 8TH	472.00		472.00		472.00
1 -450-306-100-61100-2400	GLI BENEFITS-GMS 8TH	36.00		36.00		36.00
1 -450-306-100-61100-2750	RETIREE HEALTH CARE CREDIT-GMS 8TH	33.00		33.00		33.00
1 -450-307-100-61100-1120	SALARIES: TEACHERS TITLE II-RMS 8TH	2,717.00		2,717.00		2,717.00
1 -450-307-100-61100-2100	FICA BENEFITS-RMS 8TH	208.00		208.00		208.00
1 -450-307-100-61100-2210	VRS BENEFITS-RMS 8TH	414.00		414.00		414.00
1 -450-307-100-61100-2300	HMP BENEFITS-RMS 8TH	472.00		472.00		472.00

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -450-307-100-61100-2400	GLI BENEFITS-RMS 8TH	36.00		36.00		36.00
1 -450-307-100-61100-2750	RETIREE HEALTH CARE CREDIT-RMS 8TH	33.00		33.00		33.00
1 -450-308-100-61100-1120	SALARIES: TEACHERS TITLE II-TMS 8TH	2,725.00		2,725.00		2,725.00
1 -450-308-100-61100-2100	FICA BENEFITS-TMS 8TH	208.00		208.00		208.00
1 -450-308-100-61100-2210	VRS BENEFITS-TMS 8TH	415.00		415.00		415.00
1 -450-308-100-61100-2300	HMP BENEFITS-TMS 8TH	473.00		473.00		473.00
1 -450-308-100-61100-2400	GLI BENEFITS-TMS 8TH	37.00		37.00		37.00
1 -450-308-100-61100-2750	RETIREE HEALTH CARE CREDIT-TMS 8TH	33.00		33.00		33.00
1 -450-200-100-61310-1620	SUPPLEMENT: PROF. DEVELOPMENT	-	1,625.00	(1,625.00)	1,625.03	(1,625.03)
1 -450-200-100-61310-2100	FICA	-	124.00	(124.00)	124.33	(124.33)
1 -450-200-100-61310-3120	STAFF TRAINING	-	225.00	(225.00)	188.64	(188.64)
1 -450-206-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	24,004.00	(24,004.00)	16,002.82	(16,002.82)
1 -450-206-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	1,836.00	(1,836.00)	1,219.11	(1,219.11)
1 -450-206-100-61310-2210	VRS BENEFIT	-	3,990.00	(3,990.00)	2,901.52	(2,901.52)
1 -450-206-100-61310-2300	HMP BENEFIT	-	3,017.00	(3,017.00)	2,406.05	(2,406.05)
1 -450-206-100-61310-2400	GLI BENEFITS	-	322.00	(322.00)	233.92	(233.92)
1 -450-206-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	290.00	(290.00)	211.28	(211.28)
1 -450-207-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	24,004.00	(24,004.00)	16,002.82	(16,002.82)
1 -450-207-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	1,836.00	(1,836.00)	1,219.11	(1,219.11)
1 -450-207-100-61310-2210	VRS BENEFIT	-	3,990.00	(3,990.00)	2,901.52	(2,901.52)
1 -450-207-100-61310-2300	HMP BENEFIT	-	3,017.00	(3,017.00)	2,406.05	(2,406.05)
1 -450-207-100-61310-2400	GLI BENEFITS	-	322.00	(322.00)	233.92	(233.92)
1 -450-207-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	290.00	(290.00)	211.28	(211.28)
1 -450-208-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	24,004.00	(24,004.00)	16,002.82	(16,002.82)
1 -450-208-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	1,836.00	(1,836.00)	1,219.11	(1,219.11)
1 -450-208-100-61310-2210	VRS BENEFIT	-	3,390.00	(3,390.00)	2,901.52	(2,901.52)
1 -450-208-100-61310-2300	HMP BENEFIT	-	3,017.00	(3,017.00)	2,406.05	(2,406.05)
1 -450-208-100-61310-2400	GLI BENEFITS	-	322.00	(322.00)	233.92	(233.92)
1 -450-208-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	290.00	(290.00)	211.28	(211.28)
1 -450-210-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	72,910.00	(72,910.00)	44,602.88	(44,602.88)
1 -450-210-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	5,578.00	(5,578.00)	3,183.18	(3,183.18)
1 -450-210-100-61310-2210	VRS BENEFIT	-	12,118.00	(12,118.00)	8,895.60	(8,895.60)
1 -450-210-100-61310-2300	HMP BENEFIT	-	17,450.00	(17,450.00)	12,094.90	(12,094.90)
1 -450-210-100-61310-2400	GLI BENEFITS	-	977.00	(977.00)	717.22	(717.22)
1 -450-210-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	882.00	(882.00)	647.64	(647.64)
1 -450-216-100-61310-5500	TRAVEL-RES	-	217.00	(217.00)	216.74	(216.74)
1 -450-300-100-61310-1620	SUPPLEMENT: PROF. DEVELOPMENT	-	1,625.00	(1,625.00)	1,624.97	(1,624.97)
1 -450-300-100-61310-2100	FICA	-	124.00	(124.00)	124.31	(124.31)
1 -450-300-100-61310-3120	STAFF TRAINING, TITLE II	-	2,881.00	(2,881.00)	2,656.20	(2,656.20)
1 -450-306-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	2,664.00	(2,664.00)	1,776.25	(1,776.25)
1 -450-306-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	204.00	(204.00)	135.29	(135.29)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -450-306-100-61310-2210	VRS BENEFIT	-	443.00	(443.00)	322.08	(322.08)
1 -450-306-100-61310-2300	HMP BENEFIT	-	335.00	(335.00)	267.07	(267.07)
1 -450-306-100-61310-2400	GLI BENEFITS	-	36.00	(36.00)	26.00	(26.00)
1 -450-306-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	32.00	(32.00)	23.44	(23.44)
1 -450-307-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	2,664.00	(2,664.00)	1,776.25	(1,776.25)
1 -450-307-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	204.00	(204.00)	135.29	(135.29)
1 -450-307-100-61310-2210	VRS BENEFIT	-	443.00	(443.00)	322.08	(322.08)
1 -450-307-100-61310-2300	HMP BENEFIT	-	335.00	(335.00)	267.07	(267.07)
1 -450-307-100-61310-2400	GLI BENEFITS	-	36.00	(36.00)	26.00	(26.00)
1 -450-307-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	32.00	(32.00)	23.44	(23.44)
1 -450-308-100-61310-1120	SALARIES: INSTRUCTIONAL READING COACH	-	2,672.00	(2,672.00)	1,781.76	(1,781.76)
1 -450-308-100-61310-2100	FICA: INSTRUCTIONAL READING COACH	-	204.00	(204.00)	135.91	(135.91)
1 -450-308-100-61310-2210	VRS BENEFIT	-	444.00	(444.00)	322.88	(322.88)
1 -450-308-100-61310-2300	HMP BENEFIT	-	336.00	(336.00)	267.87	(267.87)
1 -450-308-100-61310-2400	GLI BENEFITS	-	36.00	(36.00)	26.08	(26.08)
1 -450-308-100-61310-2750	RETIREMENT HEALTH CARE CREDIT	-	32.00	(32.00)	23.44	(23.44)
1 -450-900-100-62120-3120	STAFF DEVELOPMENT	-	3,352.00	(3,352.00)	3,351.80	(3,351.80)
1 -450-900-100-62120-5500	TRAVEL	-	367.00	(367.00)	366.51	(366.51)
1 -450-900-100-62120-6000	MATERIALS & SUPPLIES	-	560.00	(560.00)	560.00	(560.00)
1 -450-900-100-62150-5500	TRAVEL	-	245.00	(245.00)	244.81	(244.81)
1 -450-900-100-68200-3120	STAFF DEVELOPMENT	-	2,912.00	(2,912.00)	2,475.20	(2,475.20)
1 -450-900-100-68200-6040	TECHNOLOGY SOFTWARE	5,920.00	10,920.00	(5,000.00)	10,920.00	(5,000.00)
1 -450-900-100-68300-6040	ONLINE SOFTWARE	-	39,080.00	(39,080.00)	-	0.00
1 -450-900-100-69100-1620	SUPPLEMENT:	36,360.00	33,110.00	3,250.00	-	36,360.00
1 -450-900-100-69100-1622	SUPPLEMENT:	2,000.00	2,000.00	0.00	-	2,000.00
1 -450-900-100-69100-1623	SUPPLEMENT:	21,000.00	10,500.00	10,500.00	-	21,000.00
1 -450-900-100-69100-2100	FICA: SUBSTITUTE TEACHERS	4,541.00	3,740.00	801.00	-	4,541.00
1 -450-900-100-69100-3120	STAFF DEVELOPMENT	7,160.00	5,746.00	1,414.00	-	7,160.00
1 -450-900-100-69100-5500	TRAVEL	2,572.00	8,490.00	(5,918.00)	-	2,572.00
1 -450-900-100-69200-1620	CONTENGENCY SUPPLEMENT: PD	-	35,040.00	(35,040.00)	-	0.00
1 -450-900-100-69200-1622	CONTENGENCY SUPPLEMENT: PBIS	-	2,000.00	(2,000.00)	-	0.00
1 -450-900-100-69200-1623	CONTENGENCY SUPPLEMENT: MENTORING	-	10,500.00	(10,500.00)	-	0.00
1 -450-900-100-69200-2100	FICA: SUPPLEMENT	-	3,492.00	(3,492.00)	-	0.00
1 -450-900-100-69200-3120	STAFF TRAINING	-	2,520.00	(2,520.00)	-	0.00
1 -450-900-100-69200-5500	TRAVEL	-	9,594.00	(9,594.00)	-	0.00
1 -450-900-100-69200-6000	MATERIALS & SUPPLIES	560.00	-	560.00	-	560.00
1 -480-208-300-61100-6000	MATERIALS & SUPPLIES-TMS	-	-	0.00	556.30	(556.30)
1 -480-303-300-61100-6030	INSTRUCTION SUPPLIES-RHS	-	-	0.00	390.00	(390.00)
1 -480-304-300-61100-5500	TRAVEL-Ths	-	-	0.00	1,129.44	(1,129.44)
1 -480-304-300-61100-6030	INSTRUCTION SUPPLIES-THS	-	-	0.00	670.00	(670.00)
1 -480-305-300-61100-3120	STAFF TRAINING-TCCTC	-	-	0.00	547.92	(547.92)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -480-305-300-61100-5500	TRAVEL-TCCTC	-	-	0.00	149.53	(149.53)
1 -480-305-300-61100-6000	MATERIALS & SUPPLIES-TCCTC	-	-	0.00	1,087.74	(1,087.74)
1 -480-305-300-61100-6030	INSTRUCTION SUPPLIES-TCCTC	-	-	0.00	-	0.00
1 -480-308-300-61100-6000	MATERIALS & SUPPLIES-TMS 8TH	-	-	0.00	278.15	(278.15)
1 -480-900-300-68100-6040	COMPUTER SOFTWARE	-	-	0.00	2,291.25	(2,291.25)
1 -480-900-300-68100-6050	NC TECHNOLOGY HARDWARE	-	-	0.00	79,649.46	(79,649.46)
1 -481-305-300-61100-1120	SALARIES: MEGATRONICS TEACHER TCCTC	92,375.00	89,052.00	3,323.00	58,689.10	33,685.90
1 -481-305-300-61100-1520	SUBSTITUTE: MEGATRONICS TEACHER TCCTC	1,960.00	1,512.00	448.00	1,624.01	335.99
1 -481-305-300-61100-2100	FICA: MEGATRONICS-TCCTC	7,067.00	6,928.00	139.00	3,770.98	3,296.02
1 -481-305-300-61100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	16,378.00	15,052.00	1,326.00	11,288.79	5,089.21
1 -481-305-300-61100-2300	HMP BENEFIT MEGATRONICS-TCCTC	38,230.00	31,860.00	6,370.00	22,083.27	16,146.73
1 -481-305-300-61100-2400	GLI BENEFIT MEGATRONICS-TCCTC	1,238.00	1,214.00	24.00	910.17	327.83
1 -481-305-300-61100-2510	DISABILITY INSURANCE-HYBRID PLAN	220.00	216.00	4.00	161.64	58.36
1 -481-305-300-61100-2750	RETIREE HEALTH CARE CREDIT-TCCTC	1,118.00	1,096.00	22.00	821.88	296.12
1 -481-305-300-61100-3120	STAFF DEVELOPMENT	-	90.00	(90.00)	-	0.00
1 -481-305-300-61100-6013	TESTING	260.00	260.00	0.00	260.00	0.00
1 -481-305-300-61100-6020	TEXTBOOKS	1,602.00	1,602.00	0.00	1,602.00	0.00
1 -481-900-300-64200-6000	MATERIALS & SUPPLIES	-	1,283.00	(1,283.00)	-	0.00
1 -493-207-100-61100-6003	STEM EXPENDITURES-RMS	-	260.00	(260.00)	259.99	(259.99)
1 -493-208-100-61100-6000	MATERIALS AND SUPPLIES-TMS	-	2,725.00	(2,725.00)	2,725.08	(2,725.08)
1 -493-208-100-61100-6003	STEM EXPENDITURES-TMS	-	880.00	(880.00)	880.17	(880.17)
1 -493-209-100-61100-6003	STEM EXPENDITURES-AVES	-	944.00	(944.00)	944.44	(944.44)
1 -493-210-100-61100-6003	STEM EXPENDITURES-CBES	-	247.00	(247.00)	247.47	(247.47)
1 -493-212-100-61100-3120	STAFF TRAINING-GIS	-	50.00	(50.00)	50.00	(50.00)
1 -493-212-100-61100-6003	STEM EXPENDITURES-GIS	-	2,069.00	(2,069.00)	2,068.51	(2,068.51)
1 -493-214-100-61100-6000	MATERIALS AND SUPPLIES-TIS	-	-	0.00	265.83	(265.83)
1 -493-216-100-61100-6000	MATERIALS AND SUPPLIES-RES	-	619.00	(619.00)	1,017.10	(1,017.10)
1 -493-216-100-61100-6003	STEM EXPENDITURES-RES	-	247.00	(247.00)	247.48	(247.48)
1 -493-218-100-61100-6003	STEM EXPENDITURES-TPS	-	277.00	(277.00)	277.40	(277.40)
1 -493-301-100-61100-6000	MATERIALS AND SUPPLIES-GHS	-	1,106.00	(1,106.00)	1,105.73	(1,105.73)
1 -493-303-100-61100-6000	MATERIALS AND SUPPLIES-RHS	-	1,294.00	(1,294.00)	3,801.51	(3,801.51)
1 -493-304-100-61100-3120	PROFESSIONAL DEVELOPMENT	50.00	-	50.00	-	50.00
1 -493-305-100-61100-6000	MATERIALS AND SUPPLIES-TCCTC	-	927.00	(927.00)	926.80	(926.80)
1 -493-307-100-61100-6003	STEM EXPENDITURES-RMS 8TH	-	1,435.00	(1,435.00)	129.99	(129.99)
1 -493-308-100-61100-6000	MATERIALS AND SUPPLIES-TMS 8TH	-	58.00	(58.00)	1,362.54	(1,362.54)
1 -493-308-100-61100-6003	STEM EXPENDITURES-TMS 8TH	-	440.00	(440.00)	440.00	(440.00)
1 -493-200-100-61310-1620	SUPPLEMENT: PROF DEV FACILITATOR	4,000.00	250.00	3,750.00	250.02	3,749.98
1 -493-200-100-61310-2100	FICA	-	19.00	(19.00)	19.14	(19.14)
1 -493-200-100-61310-3000	PURCHASED SERVICES-ELEMENTARY	-	47,200.00	(47,200.00)	47,200.00	(47,200.00)
1 -493-300-100-61310-1620	SUPPLEMENT: PROF DEV FACILITATOR	-	250.00	(250.00)	249.98	(249.98)
1 -493-300-100-61310-2100	FICA	306.00	19.00	287.00	19.12	286.88

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -493-300-100-61310-3000	PURCHASED SERVICES-SECONDARY	-	47,200.00	(47,200.00)	47,200.00	(47,200.00)
1 -493-900-100-62120-6000	MATERIALS & SUPPLIES	-	1,242.00	(1,242.00)	1,242.06	(1,242.06)
1 -493-900-100-68100-6000	MATERIALS & SUPPLIES	49,750.00	-	49,750.00	-	49,750.00
1 -493-900-100-68300-3000	PURCHASES	23,200.00	114,000.00	(90,800.00)	15,042.00	8,158.00
1 -493-900-100-69100-1620	CONTENGENCY SUPPLEMENTS	500.00	1,500.00	(1,000.00)	-	500.00
1 -493-900-100-69100-2100	CONTENGENCY FICA	38.00	1,962.00	(1,924.00)	-	38.00
1 -493-900-100-69100-3000	PURCHASES	94,400.00	50,623.00	43,777.00	-	94,400.00
1 -493-900-100-69100-6000	MATERIALS & SUPPLIES	40,750.00	-	40,750.00	-	40,750.00
1 -493-900-100-69100-6003	CONTINGENCY: STEM EXPENDITURES	-	7,654.00	(7,654.00)	-	0.00
1 -493-900-100-69200-1620	CONTENGENCY SUPPLEMENTS	-	2,000.00	(2,000.00)	-	0.00
1 -493-900-100-69200-2100	FICA: PD FACILITATOR	-	155.00	(155.00)	-	0.00
1 -493-305-300-61100-6013	TESTING	-	1,548.00	(1,548.00)	1,548.00	(1,548.00)
1 -494-900-100-67300-9700	PARTICIPATING PRIVATE SCHOOL	3,316.00	-	3,316.00	-	3,316.00
1 -494-900-100-68300-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	-	0.00	3,103.10	(3,103.10)
1 -494-900-100-68600-3000	TECHNOLOGY: PURCHASES	1,500.00	-	1,500.00	55,119.28	(53,619.28)
1 -494-900-100-68600-6040	TECHNOLOGY: SOFTWARE	-	-	0.00	25,462.50	(25,462.50)
1 -494-900-100-68600-6050	NONCAPITALIZED TECHNOLOGY HARDWARE	-	-	0.00	245,301.36	(245,301.36)
1 -494-900-100-69950-3000	PURCHASES	60,951.00	-	60,951.00	-	60,951.00
1 -494-900-100-69950-6040	TECHNOLOGY:SOFTWARE	25,463.00	-	25,463.00	-	25,463.00
1 -494-900-100-69950-6050	TECHNOLOGY HARDWARE	251,508.00	-	251,508.00	-	251,508.00
1 -508-200-100-61310-1620	SUPPLEMENT: LOSS OF LEARNING	-	61,824.00	(61,824.00)	86,096.00	(86,096.00)
1 -508-200-100-61310-2100	FICA: LOSS OF LEARNING	-	4,730.00	(4,730.00)	6,586.38	(6,586.38)
1 -508-300-100-61310-1620	SUPPLEMENT: LOSS OF LEARNING	-	6,400.00	(6,400.00)	9,864.00	(9,864.00)
1 -508-300-100-61310-2100	FICA: LOSS OF LEARNING	-	490.00	(490.00)	754.60	(754.60)
1 -508-900-100-63200-1620	SUPPLEMENT: SOL TUTORING TRANSPORTATION	30,720.00	35,151.00	(4,431.00)	-	30,720.00
1 -508-900-100-63200-2100	FICA: SOL TUTORING TRANSPORTATION	2,350.00	2,689.00	(339.00)	-	2,350.00
1 -508-900-100-63200-4000	INTERNAL SERVICES	-	41,388.00	(41,388.00)	-	0.00
1 -508-216-100-65100-6002	SNACKS & DRINKS-RES	-	308.00	(308.00)	503.62	(503.62)
1 -508-218-100-65100-6002	SNACKS & DRINKS-TPS	-	40.00	(40.00)	39.90	(39.90)
1 -508-900-100-65100-1620	SUPPLEMENT	-	15,600.00	(15,600.00)	-	0.00
1 -508-900-100-65100-2100	FICA	-	1,193.00	(1,193.00)	-	0.00
1 -508-900-100-65100-4000	FOOD SERVICES: SNACKS & DRINKS	16,500.00	42,512.00	(26,012.00)	-	16,500.00
1 -508-900-100-65100-6002	SNACKS & DRINKS	16,500.00	14,070.00	2,430.00	-	16,500.00
1 -508-900-100-69100-1620	SUPPLEMENT	222,640.00	7,200.00	215,440.00	-	222,640.00
1 -508-900-100-69100-2100	FICA: SUPPLEMENT	17,032.00	28,400.00	(11,368.00)	-	17,032.00
1 -510-206-100-61220-6000	MATERIALS & SUPPLIES-GMS	-	1,007.00	(1,007.00)	1,006.56	(1,006.56)
1 -510-208-100-61220-6000	MATERIALS & SUPPLIES - TMS	-	657.00	(657.00)	657.34	(657.34)
1 -510-209-100-61220-6000	MATERIALS & SUPPLIES - AVES	-	2,056.00	(2,056.00)	2,056.34	(2,056.34)
1 -510-210-100-61220-6000	MATERIALS & SUPPLIES-CBES	-	2,793.00	(2,793.00)	2,793.06	(2,793.06)
1 -510-212-100-61220-6000	MATERIALS & SUPPLIES - GIS	-	700.00	(700.00)	698.72	(698.72)
1 -510-214-100-61220-6000	MATERIALS & SUPPLIES - TIS	-	1,260.00	(1,260.00)	1,259.47	(1,259.47)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
1 -510-216-100-61220-6000	MATERIALS & SUPPLIES - RES	-	2,674.00	(2,674.00)	3,222.67	(3,222.67)
1 -510-218-100-61220-6000	MATERIALS & SUPPLIES - TPS	-	1,980.00	(1,980.00)	1,979.88	(1,979.88)
1 -510-301-100-61220-6000	MATERIALS & SUPPLIES-GHS	-	545.00	(545.00)	545.45	(545.45)
1 -510-303-100-61220-6000	MATERIALS & SUPPLIES-RHS	-	1,068.00	(1,068.00)	1,068.22	(1,068.22)
1 -510-304-100-61220-6000	MATERIALS & SUPPLIES-THS	-	198.00	(198.00)	197.74	(197.74)
1 -510-200-100-61310-1620	SUPPLEMENT: ARP-HCY ELEMENTARY	-	750.00	(750.00)	750.01	(750.01)
1 -510-200-100-61310-2100	FICA: ARP-HCY ELEMENTARY	-	57.00	(57.00)	57.38	(57.38)
1 -510-300-100-61310-1620	SUPPLEMENT: ARP-HCY SECONDARY	-	750.00	(750.00)	749.99	(749.99)
1 -510-300-100-61310-2100	FICA: ARP-HCY SECONDARY	-	57.00	(57.00)	57.37	(57.37)
1 -511-206-100-61100-6000	MATERIAL & SUPPLIES-GMS	-	3,287.00	(3,287.00)	3,286.80	(3,286.80)
1 -511-207-100-61100-6000	MATERIAL & SUPPLIES-RMS	-	1,714.00	(1,714.00)	1,714.60	(1,714.60)
1 -511-208-100-61100-6000	MATERIAL & SUPPLIES-TMS	-	745.00	(745.00)	745.29	(745.29)
1 -511-209-100-61100-6000	MATERIAL & SUPPLIES-AVES	-	2,076.00	(2,076.00)	2,075.76	(2,075.76)
1 -511-212-100-61100-6000	MATERIAL & SUPPLIES-GIS	-	1,132.00	(1,132.00)	1,132.05	(1,132.05)
1 -511-214-100-61100-6000	MATERIAL & SUPPLIES-TIS	-	4,202.00	(4,202.00)	4,202.44	(4,202.44)
1 -511-216-100-61100-6000	MATERIAL & SUPPLIES-RES	-	1,339.00	(1,339.00)	1,338.47	(1,338.47)
1 -511-301-100-61100-6000	MATERIALS & SUPPLIES-GHS	-	11,731.00	(11,731.00)	11,729.85	(11,729.85)
1 -511-303-100-61100-6000	MATERIALS & SUPPLIES-RHS	-	10,926.00	(10,926.00)	10,925.74	(10,925.74)
1 -511-304-100-61100-6000	MATERIALS & SUPPLIES-THS	-	6,198.00	(6,198.00)	6,196.13	(6,196.13)
1 -511-306-100-61100-6000	MATERIAL & SUPPLIES-GMS 8TH	-	1,679.00	(1,679.00)	1,679.27	(1,679.27)
1 -511-307-100-61100-6000	MATERIAL & SUPPLIES-RMS 8TH	-	835.00	(835.00)	835.41	(835.41)
1 -511-308-100-61100-6000	MATERIAL & SUPPLIES-TMS 8TH	-	373.00	(373.00)	372.65	(372.65)
1 -511-900-100-63200-4000	INTERNAL SERVICES	-	6,564.00	(6,564.00)	6,563.75	(6,563.75)
	TOTAL GENERAL FUNDS EXPENDITURES	**$ 99,755,862.00**	**$ 87,745,609.00**	**$ 12,010,253.00**	**$ 52,104,990.18**	**$ 47,650,871.82**
FOOD SERVICES FUND						
4 -100-206-100-65100-1193	SALARIES: COOKS REG-GMS	$60,752.00	$54,602.00	$6,150.00	$39,994.06	$20,757.94
4 -100-206-100-65100-1493	SALARIES: COOKS PT-GMS	10,396.00	5,027.00	5,369.00	6,101.90	4,294.10
4 -100-206-100-65100-2100	FICA BENEFIT COOKS-GMS	5,443.00	4,177.00	1,266.00	3,310.67	2,132.33
4 -100-206-100-65100-2220	VRS HYBRID PLAN	9,799.00	8,840.00	959.00	6,565.24	3,233.76
4 -100-206-100-65100-2300	HMP BENEFIT COOKS-GMS	26,240.00	20,110.00	6,130.00	15,152.38	11,087.62
4 -100-206-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	3,400.00	(1,400.00)	1,400.00	600.00
4 -100-206-100-65100-2400	GLI BENEFIT COOKS-GMS	814.00	732.00	82.00	543.26	270.74
4 -100-206-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	321.00	288.00	33.00	214.12	106.88
4 -100-206-100-65100-2750	RHIC: CAFETERIA-GMS	1,185.00	1,065.00	120.00	790.87	394.13
4 -100-206-100-65100-3000	PURCHASED SERVICES-GMS	1,260.00	1,175.00	85.00	977.40	282.60
4 -100-206-100-65100-6002	FOOD SUPPLIES/SERV-GMS	101,783.00	93,450.00	8,333.00	69,789.03	31,993.97
4 -100-206-100-65100-6007	REPAIR & MAINT/SUPP-GMS	-	1,762.00	(1,762.00)	1,762.20	(1,762.20)

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
4 -100-206-100-65100-6011	CAFETERIA UNIFORMS-GMS	-	521.00	(521.00)	521.40	(521.40)
4 -100-206-100-65100-8100	C.O. REPLACEMENT-GMS	-	38,495.00	(38,495.00)	38,494.49	(38,494.49)
4 -100-207-100-65100-1193	SALARIES: COOKS REG-RMS	146,500.00	127,015.00	19,485.00	100,591.20	45,908.80
4 -100-207-100-65100-1493	SALARIES: COOKS PT-RMS	10,835.00	10,293.00	542.00	6,462.75	4,372.25
4 -100-207-100-65100-2100	FICA BENEFIT COOKS-RMS	12,036.00	10,504.00	1,532.00	7,801.35	4,234.65
4 -100-207-100-65100-2210	VRS BENEFIT COOKS-RMS	19,755.00	20,564.00	(809.00)	14,394.66	5,360.34
4 -100-207-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	2,927.00	3,280.00	(353.00)	1,969.68	957.32
4 -100-207-100-65100-2300	HMP BENEFIT COOKS-RMS	62,410.00	33,665.00	28,745.00	30,174.26	32,235.74
4 -100-207-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,600.00	400.00
4 -100-207-100-65100-2400	GLI BENEFIT COOKS-RMS	1,963.00	1,702.00	261.00	1,354.48	608.52
4 -100-207-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	87.00	110.00	(23.00)	64.20	22.80
4 -100-207-100-65100-2750	RHIC: CAFETERIA-RMS	2,857.00	2,477.00	380.00	1,971.00	886.00
4 -100-207-100-65100-3000	PURCHASED SERVICES-RMS	1,714.00	1,630.00	84.00	1,342.82	371.18
4 -100-207-100-65100-6002	FOOD SUPPLIES/SERV-RMS	127,981.00	105,765.00	22,216.00	84,210.57	43,770.43
4 -100-207-100-65100-6007	REPAIR & MAINT/SUPP-RMS	-	13,320.00	(13,320.00)	14,025.28	(14,025.28)
4 -100-207-100-65100-6011	CAFETERIA UNIFORMS-RMS	-	2,041.00	(2,041.00)	2,040.60	(2,040.60)
4 -100-207-100-65100-8100	C.O REPLACEMENT-RMS	-	19,751.00	(19,751.00)	19,750.95	(19,750.95)
4 -100-207-100-65100-8200	C.O. ADDITIONS-RMS	-	122.00	(122.00)	122.49	(122.49)
4 -100-208-100-65100-1193	SALARIES: COOKS REG-TMS	86,250.00	87,107.00	(857.00)	59,186.41	27,063.59
4 -100-208-100-65100-1493	SALARIES: COOKS PT-TMS	24,938.00	24,278.00	660.00	12,322.49	12,615.51
4 -100-208-100-65100-2100	FICA BENEFIT COOKS-TMS	8,506.00	8,521.00	(15.00)	5,439.57	3,066.43
4 -100-208-100-65100-2210	VRS BENEFIT COOKS-TMS	8,083.00	8,340.00	(257.00)	5,838.28	2,244.72
4 -100-208-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	5,440.00	5,762.00	(322.00)	3,617.28	1,822.72
4 -100-208-100-65100-2300	HMP BENEFIT COOKS-TMS	-	9,198.00	(9,198.00)	3,587.88	(3,587.88)
4 -100-208-100-65100-2400	GLI BENEFIT COOKS-TMS	1,156.00	1,167.00	(11.00)	782.60	373.40
4 -100-208-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	175.00	188.00	(13.00)	118.00	57.00
4 -100-208-100-65100-2750	RHIC: CAFETERIA-TMS	1,682.00	1,699.00	(17.00)	1,138.92	543.08
4 -100-208-100-65100-3000	PURCHASED SERVICES-TMS	1,478.00	1,405.00	73.00	1,126.42	351.58
4 -100-208-100-65100-6002	FOOD SUPPLIES/SERV-TMS	141,604.00	103,225.00	38,379.00	94,461.27	47,142.73
4 -100-208-100-65100-6007	REPAIR & MAINT/SUPP-TMS	-	4,601.00	(4,601.00)	5,306.71	(5,306.71)
4 -100-208-100-65100-6011	CAFETERIA UNIFORMS-TMS	-	1,996.00	(1,996.00)	2,179.90	(2,179.90)
4 -100-208-100-65100-8200	C.O. ADDITIONS-TMS	-	216.00	(216.00)	215.97	(215.97)
4 -100-209-100-65100-1193	SALARIES: COOKS REG-AVES	49,903.00	48,509.00	1,394.00	34,435.48	15,467.52
4 -100-209-100-65100-1493	SALARIES: COOKS PT-AVES	10,499.00	10,192.00	307.00	6,497.40	4,001.60
4 -100-209-100-65100-2100	FICA BENEFIT COOKS-AVES	4,621.00	4,491.00	130.00	3,047.40	1,573.60
4 -100-209-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,833.00	7,854.00	979.00	5,497.52	3,335.48
4 -100-209-100-65100-2300	HMP BENEFIT COOKS-AVES	12,070.00	10,055.00	2,015.00	6,970.16	5,099.84
4 -100-209-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
4 -100-209-100-65100-2400	GLI BENEFIT COOKS-AVES	669.00	650.00	19.00	455.00	214.00
4 -100-209-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	263.00	256.00	7.00	179.34	83.66
4 -100-209-100-65100-2750	RHIC: CAFETERIA-AVES	973.00	946.00	27.00	662.06	310.94

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
4 -100-209-100-65100-3000	PURCHASED SERVICES-AVES	879.00	795.00	84.00	728.16	150.84
4 -100-209-100-65100-6002	FOOD SUPPLIES/SERV-AVES	76,896.00	63,720.00	13,176.00	52,333.76	24,562.24
4 -100-209-100-65100-6007	REPAIR & MAINT/SUPP-AVES	-	1,389.00	(1,389.00)	2,094.21	(2,094.21)
4 -100-209-100-65100-6011	CAFETERIA UNIFORMS-AVES	-	993.00	(993.00)	993.30	(993.30)
4 -100-209-100-65100-8200	C.O. ADDITIONS-AVES	-	122.00	(122.00)	122.49	(122.49)
4 -100-210-100-65100-1193	SALARIES: COOKS REG-CBES	98,457.00	110,791.00	(12,334.00)	62,968.44	35,488.56
4 -100-210-100-65100-2100	FICA BENEFIT COOKS-CBES	7,532.00	8,476.00	(944.00)	4,502.55	3,029.45
4 -100-210-100-65100-2210	VRS BENEFIT COOKS-CBES	4,490.00	4,650.00	(160.00)	3,255.14	1,234.86
4 -100-210-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,337.00	13,287.00	(1,950.00)	7,241.92	4,095.08
4 -100-210-100-65100-2300	HMP BENEFIT COOKS-CBES	40,410.00	53,127.00	(12,717.00)	22,397.44	18,012.56
4 -100-210-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	1,000.00	1,000.00	1,200.00	800.00
4 -100-210-100-65100-2400	GLI BENEFIT COOKS-CBES	1,319.00	1,485.00	(166.00)	892.08	426.92
4 -100-210-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	364.00	423.00	(59.00)	245.28	118.72
4 -100-210-100-65100-2750	RHIC: CAFETERIA-CBES	1,920.00	2,160.00	(240.00)	1,264.22	655.78
4 -100-210-100-65100-3000	PURCHASED SERVICES-CBES	1,143.00	1,105.00	38.00	884.12	258.88
4 -100-210-100-65100-6002	FOOD SUPPLIES/SERV-CBES	121,295.00	100,000.00	21,295.00	80,519.25	40,775.75
4 -100-210-100-65100-6007	REPAIR & MAINT/SUPP-CBES	-	817.00	(817.00)	817.14	(817.14)
4 -100-210-100-65100-6011	CAFETERIA UNIFORMS-CBES	-	2,063.00	(2,063.00)	2,063.10	(2,063.10)
4 -100-210-100-65100-8100	C.O. REPLACEMENT-CBES	-	24,365.00	(24,365.00)	24,365.32	(24,365.32)
4 -100-210-100-65100-8200	C.O. ADDITIONS-CBES	-	122.00	(122.00)	122.49	(122.49)
4 -100-211-100-65100-1193	SALARIES: COOKS REG-DPS	65,925.00	64,792.00	1,133.00	42,290.60	23,634.40
4 -100-211-100-65100-2100	FICA BENEFIT COOKS-DPS	5,043.00	5,819.00	(776.00)	3,131.20	1,911.80
4 -100-211-100-65100-2210	VRS BENEFIT COOKS-DPS	4,429.00	4,629.00	(200.00)	3,209.78	1,219.22
4 -100-211-100-65100-2220	VRS HYBRID PLAN-DPS	6,098.00	6,035.00	63.00	4,071.90	2,026.10
4 -100-211-100-65100-2300	HMP BENEFIT COOKS-DPS	14,170.00	11,805.00	2,365.00	8,182.22	5,987.78
4 -100-211-100-65100-2400	GLI BENEFIT COOKS-DPS	883.00	883.00	0.00	602.70	280.30
4 -100-211-100-65100-2510	DISABILITY HYBRID PLAN-DPS	194.00	197.00	(3.00)	132.86	61.14
4 -100-211-100-65100-2750	RHIC: CAFETERIA-DPS	1,286.00	1,284.00	2.00	876.96	409.04
4 -100-211-100-65100-3000	PURCHASED SERVICES-DPS	1,219.00	1,625.00	(406.00)	940.52	278.48
4 -100-211-100-65100-6002	FOOD SUPPLIES/SERV-DPS	79,887.00	100,495.00	(20,608.00)	54,470.37	25,416.63
4 -100-211-100-65100-6007	REPAIR & MAINT/SUPP-DPS	-	1,186.00	(1,186.00)	1,349.79	(1,349.79)
4 -100-211-100-65100-6011	CAFETERIA UNIFORMS-DPS	-	1,254.00	(1,254.00)	1,254.10	(1,254.10)
4 -100-211-100-65100-8200	C.O. ADDITIONS-DPS	-	122.00	(122.00)	122.49	(122.49)
4 -100-212-100-65100-1193	SALARIES: COOKS REG-GIS	82,032.00	68,995.00	13,037.00	51,895.38	30,136.62
4 -100-212-100-65100-2100	FICA BENEFIT COOKS-GIS	6,275.00	5,278.00	997.00	3,581.94	2,693.06
4 -100-212-100-65100-2210	VRS BENEFIT COOKS-GIS	3,179.00	7,402.00	(4,223.00)	3,129.76	49.24
4 -100-212-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	9,902.00	4,070.00	5,832.00	5,022.74	4,879.26
4 -100-212-100-65100-2300	HMP BENEFIT COOKS-GIS	46,150.00	29,255.00	16,895.00	24,216.90	21,933.10
4 -100-212-100-65100-2400	GLI BENEFIT COOKS-GIS	1,099.00	925.00	174.00	674.62	424.38
4 -100-212-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	323.00	133.00	190.00	163.76	159.24
4 -100-212-100-65100-2750	RHIC: CAFETERIA-GIS	1,600.00	1,345.00	255.00	981.93	618.07

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
4 -100-212-100-65100-2830	TERMINATION PAY COOKS-GIS	-	5,088.00	(5,088.00)	5,087.50	(5,087.50)
4 -100-212-100-65100-3000	PURCHASED SERVICES-GIS	1,267.00	1,170.00	97.00	974.68	292.32
4 -100-212-100-65100-6002	FOOD SUPPLIES/SERV-GIS	136,964.00	77,672.00	59,292.00	91,244.12	45,719.88
4 -100-212-100-65100-6007	REPAIR & MAINT/SUPP-GIS	-	5,114.00	(5,114.00)	6,323.65	(6,323.65)
4 -100-212-100-65100-6011	CAFETERIA UNIFORMS-GIS	-	1,497.00	(1,497.00)	1,496.70	(1,496.70)
4 -100-212-100-65100-8100	C.O. REPLACEMENT-GIS	-	739.00	(739.00)	739.00	(739.00)
4 -100-212-100-65100-8200	C.O. ADDITIONS-GIS	-	122.00	(122.00)	122.49	(122.49)
4 -100-214-100-65100-1193	SALARIES: COOKS REG-TIS	82,103.00	63,438.00	18,665.00	55,716.99	26,386.01
4 -100-214-100-65100-1493	SALARIES: COOKS PT-TIS	23,127.00	22,587.00	540.00	14,534.55	8,592.45
4 -100-214-100-65100-2100	FICA BENEFIT COOKS-TIS	8,050.00	6,581.00	1,469.00	5,164.62	2,885.38
4 -100-214-100-65100-2210	VRS BENEFIT COOKS-TIS	4,833.00	4,995.00	(162.00)	3,496.64	1,336.36
4 -100-214-100-65100-2220	VRS HYBRID PLAN-TIS	8,491.00	5,276.00	3,215.00	5,530.28	2,960.72
4 -100-214-100-65100-2300	HMP BENEFIT COOKS-TIS	36,920.00	18,246.00	18,674.00	21,322.10	15,597.90
4 -100-214-100-65100-2400	GLI BENEFIT COOKS-TIS	1,100.00	850.00	250.00	747.04	352.96
4 -100-214-100-65100-2510	DISABILITY HYBRID PLAN-TIS	266.00	172.00	94.00	180.32	85.68
4 -100-214-100-65100-2750	RHIC: CAFETERIA-TIS	1,601.00	1,237.00	364.00	1,087.24	513.76
4 -100-214-100-65100-3000	PURCHASED SERVICES-TIS	1,383.00	1,330.00	53.00	1,085.32	297.68
4 -100-214-100-65100-6002	FOOD SUPPLIES/SERV-TIS	142,314.00	111,805.00	30,509.00	96,700.80	45,613.20
4 -100-214-100-65100-6007	REPAIR & MAINT/SUPP-TIS	-	3,728.00	(3,728.00)	5,147.83	(5,147.83)
4 -100-214-100-65100-6011	CAFETERIA UNIFORMS-TIS	-	1,987.00	(1,987.00)	1,986.60	(1,986.60)
4 -100-214-100-65100-8100	C.O. REPLACEMENT-TIS	-	10,958.00	(10,958.00)	10,957.16	(10,957.16)
4 -100-214-100-65100-8200	C.O. ADDITIONS-TIS	-	122.00	(122.00)	122.49	(122.49)
4 -100-216-100-65100-1193	SALARIES: COOKS REG-RES	126,306.00	124,555.00	1,751.00	85,150.40	41,155.60
4 -100-216-100-65100-1493	SALARIES: COOKS PT-RES	13,250.00	12,889.00	361.00	7,968.56	5,281.44
4 -100-216-100-65100-2100	FICA BENEFIT COOKS-RES	10,676.00	10,514.00	162.00	6,773.94	3,902.06
4 -100-216-100-65100-2210	VRS BENEFIT COOKS-RES	8,576.00	8,932.00	(356.00)	6,252.26	2,323.74
4 -100-216-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,511.00	11,234.00	277.00	7,582.54	3,928.46
4 -100-216-100-65100-2300	HMP BENEFIT COOKS-RES	42,510.00	23,610.00	18,900.00	24,546.66	17,963.34
4 -100-216-100-65100-2400	GLI BENEFIT COOKS-RES	1,693.00	1,669.00	24.00	1,145.06	547.94
4 -100-216-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	369.00	366.00	3.00	247.24	121.76
4 -100-216-100-65100-2750	RHIC: CAFETERIA-RES	2,463.00	2,429.00	34.00	1,666.56	796.44
4 -100-216-100-65100-3000	PURCHASED SERVICES-RES	1,649.00	1,800.00	(151.00)	1,180.14	468.86
4 -100-216-100-65100-6002	FOOD SUPPLIES/SERV-RES	177,353.00	101,945.00	75,408.00	118,236.62	59,116.38
4 -100-216-100-65100-6007	REPAIR & MAINT/SUPP-RES	-	17,597.00	(17,597.00)	17,597.24	(17,597.24)
4 -100-216-100-65100-6011	CAFETERIA UNIFORMS-RES	-	2,478.00	(2,478.00)	2,478.42	(2,478.42)
4 -100-216-100-65100-8100	C.O. REPLACEMENT-RES	-	33,985.00	(33,985.00)	33,984.68	(33,984.68)
4 -100-216-100-65100-8200	C.O. ADDITIONS-RES	-	693.00	(693.00)	693.10	(693.10)
4 -100-218-100-65100-1193	SALARIES: COOKS REG-TPS	88,224.00	101,945.00	(13,721.00)	59,515.31	28,708.69
4 -100-218-100-65100-1493	SALARIES: COOKS PT-TPS	20,792.00	20,485.00	307.00	13,914.80	6,877.20
4 -100-218-100-65100-2100	FICA BENEFIT COOKS-TPS	8,340.00	9,366.00	(1,026.00)	5,358.05	2,981.95
4 -100-218-100-65100-2210	VRS BENEFIT COOKS-TPS	5,199.00	5,439.00	(240.00)	3,807.02	1,391.98

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
4 -100-218-100-65100-2220	VRS HYBRID PLAN-TPS	9,131.00	11,066.00	(1,935.00)	5,657.18	3,473.82
4 -100-218-100-65100-2300	HMP BENEFIT COOKS-TPS	42,510.00	41,060.00	1,450.00	21,086.44	21,423.56
4 -100-218-100-65100-2400	GLI BENEFIT COOKS-TPS	1,182.00	1,366.00	(184.00)	783.32	398.68
4 -100-218-100-65100-2510	DISABILITY HYBRID PLAN-TPS	285.00	361.00	(76.00)	184.54	100.46
4 -100-218-100-65100-2750	RHIC: CAFETERIA-TPS	1,720.00	1,988.00	(268.00)	1,139.84	580.16
4 -100-218-100-65100-3000	PURCHASES SERVICES-TPS	1,472.00	1,450.00	22.00	1,071.62	400.38
4 -100-218-100-65100-6002	FOOD SUPPLIES/SERV-TPS	153,253.00	132,000.00	21,253.00	102,429.49	50,823.51
4 -100-218-100-65100-6007	REPAIR & MAINT/SUPP-TPS	-	133.00	(133.00)	1,137.70	(1,137.70)
4 -100-218-100-65100-6011	CAFETERIA UNIFORMS-TPS	-	2,342.00	(2,342.00)	2,517.00	(2,517.00)
4 -100-218-100-65100-8200	C.O. ADDITIONS-TPS	-	122.00	(122.00)	122.49	(122.49)
4 -100-301-100-65100-1193	SALARIES: COOKS REG-GHS	97,940.00	110,931.00	(12,991.00)	62,818.96	35,121.04
4 -100-301-100-65100-2100	FICA BENEFIT COOKS-GHS	7,492.00	8,643.00	(1,151.00)	4,738.59	2,753.41
4 -100-301-100-65100-2210	VRS BENEFIT COOKS-GHS	4,599.00	4,752.00	(153.00)	3,326.40	1,272.60
4 -100-301-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	11,153.00	13,539.00	(2,386.00)	6,984.74	4,168.26
4 -100-301-100-65100-2300	HMP BENEFIT COOKS-GHS	12,070.00	24,978.00	(12,908.00)	6,970.16	5,099.84
4 -100-301-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,000.00	2,000.00	0.00	1,400.00	600.00
4 -100-301-100-65100-2400	GLI BENEFIT COOKS-GHS	1,312.00	1,514.00	(202.00)	853.38	458.62
4 -100-301-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	357.00	442.00	(85.00)	227.76	129.24
4 -100-301-100-65100-2750	RHIC: CAFETERIA-GHS	1,910.00	2,203.00	(293.00)	1,242.08	667.92
4 -100-301-100-65100-3000	PURCHASED SERVICES-GHS	1,086.00	1,060.00	26.00	837.48	248.52
4 -100-301-100-65100-6002	FOOD SUPPLIES/SERV-GHS	151,784.00	100,895.00	50,889.00	103,775.12	48,008.88
4 -100-301-100-65100-6007	REPAIR & MAINT/SUPP-GHS	-	663.00	(663.00)	2,324.54	(2,324.54)
4 -100-301-100-65100-6011	CAFETERIA UNIFORMS-GHS	-	1,677.00	(1,677.00)	2,022.60	(2,022.60)
4 -100-301-100-65100-8100	C.O. REPLACEMENT-GHS	-	2,351.00	(2,351.00)	2,350.99	(2,350.99)
4 -100-301-100-65100-8200	C.O. ADDITIONS-GHS	-	122.00	(122.00)	122.49	(122.49)
4 -100-303-100-65100-1193	SALARIES: COOKS REG-RHS	132,453.00	140,651.00	(8,198.00)	90,008.13	42,444.87
4 -100-303-100-65100-2100	FICA BENEFIT COOKS-RHS	10,133.00	10,760.00	(627.00)	5,952.68	4,180.32
4 -100-303-100-65100-2210	VRS BENEFIT COOKS-RHS	14,563.00	22,469.00	(7,906.00)	10,504.20	4,058.80
4 -100-303-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	6,073.00	5,760.00	313.00	4,033.54	2,039.46
4 -100-303-100-65100-2300	HMP BENEFIT COOKS-RHS	69,870.00	64,700.00	5,170.00	40,352.26	29,517.74
4 -100-303-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	2,400.00	2,000.00	400.00	1,680.00	720.00
4 -100-303-100-65100-2400	GLI BENEFIT COOKS-RHS	1,775.00	1,885.00	(110.00)	1,203.02	571.98
4 -100-303-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	194.00	190.00	4.00	131.60	62.40
4 -100-303-100-65100-2750	RHIC: CAFETERIA-RHS	2,583.00	2,743.00	(160.00)	1,750.98	832.02
4 -100-303-100-65100-3000	PURCHASES SERVICES-RHS	1,450.00	1,385.00	65.00	1,064.68	385.32
4 -100-303-100-65100-6002	FOOD SUPPLIES/SERV-RHS	127,654.00	95,025.00	32,629.00	83,492.65	44,161.35
4 -100-303-100-65100-6007	REPAIR & MAINT/SUPP-RHS	-	2,190.00	(2,190.00)	3,638.07	(3,638.07)
4 -100-303-100-65100-6011	CAFETERIA UNIFORMS-RHS	-	2,027.00	(2,027.00)	2,026.61	(2,026.61)
4 -100-303-100-65100-8100	C.O. REPLACEMENT-RHS	-	34,060.00	(34,060.00)	34,057.68	(34,057.68)
4 -100-303-100-65100-8200	C.O. ADDITIONS-RHS	-	122.00	(122.00)	122.49	(122.49)
4 -100-304-100-65100-1193	SALARIES: COOKS REG-THS	99,814.00	97,664.00	2,150.00	60,771.33	39,042.67

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
4 -100-304-100-65100-2100	FICA BENEFIT COOKS-THS	7,636.00	7,471.00	165.00	4,424.84	3,211.16
4 -100-304-100-65100-2210	VRS BENEFIT COOKS-THS	7,525.00	7,714.00	(189.00)	5,419.46	2,105.54
4 -100-304-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	8,078.00	8,098.00	(20.00)	4,480.36	3,597.64
4 -100-304-100-65100-2300	HMP BENEFIT COOKS-THS	50,380.00	41,970.00	8,410.00	22,090.98	28,289.02
4 -100-304-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	6,000.00	6,000.00	0.00	4,200.00	1,800.00
4 -100-304-100-65100-2400	GLI BENEFIT COOKS-THS	1,338.00	1,309.00	29.00	841.06	496.94
4 -100-304-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	266.00	264.00	2.00	154.64	111.36
4 -100-304-100-65100-2750	RHIC: CAFETERIA-THS	1,946.00	1,904.00	42.00	1,192.48	753.52
4 -100-304-100-65100-3000	PURCHASED SERVICES-THS	1,330.00	1,400.00	(70.00)	968.76	361.24
4 -100-304-100-65100-6002	FOOD SUPPLIES/SERV-THS	146,702.00	104,300.00	42,402.00	96,723.06	49,978.94
4 -100-304-100-65100-6007	REPAIR & MAINT/SUPP-THS	-	10,881.90	(10,881.90)	11,587.10	(11,587.10)
4 -100-304-100-65100-6011	CAFETERIA UNIFORMS-THS	-	1,820.00	(1,820.00)	2,250.65	(2,250.65)
4 -100-304-100-65100-8100	C.O. REPLACEMENT-THS	-	13,542.00	(13,542.00)	13,542.46	(13,542.46)
4 -100-304-100-65100-8200	C.O. ADDITIONS-THS	-	122.00	(122.00)	122.49	(122.49)
4 -100-900-100-65100-1110	SALARIES: SUPERVISORS	69,980.00	68,607.00	1,373.00	51,455.25	18,524.75
4 -100-900-100-65100-1150	SALARIES: OFFICE CLERICAL	41,907.00	41,062.00	845.00	29,085.64	12,821.36
4 -100-900-100-65100-1593	COOKS SUBSTITUTES	24,087.00	81,734.00	(57,647.00)	20,874.00	3,213.00
4 -100-900-100-65100-2100	FICA BENEFIT	8,559.00	8,390.00	169.00	7,497.16	1,061.84
4 -100-900-100-65100-2210	VRS BENEFIT	10,658.00	11,402.00	(744.00)	8,551.89	2,106.11
4 -100-900-100-65100-2220	VRS RETIREMENT SYSTEM-HYBRID PLAN	7,430.00	6,825.00	605.00	5,118.32	2,311.68
4 -100-900-100-65100-2300	HMP BENEFIT	24,140.00	20,110.00	4,030.00	13,940.32	10,199.68
4 -100-900-100-65100-2320	HSA EMPLOYER CONTRIBUTIONS	4,000.00	3,800.00	200.00	2,800.00	1,200.00
4 -100-900-100-65100-2400	GLI BENEFIT	1,499.00	1,470.00	29.00	1,102.22	396.78
4 -100-900-100-65100-2510	DISABILITY INSURANCE-HYBRID PLAN	100.00	98.00	2.00	73.26	26.74
4 -100-900-100-65100-2600	UNEMPLOYMENT INSURANCE	-	730.00	(730.00)	729.78	(729.78)
4 -100-900-100-65100-2750	RHIC: FOOD SERVICES	1,354.00	1,327.00	27.00	995.22	358.78
4 -100-900-100-65100-3000	PURCHASED SERVICES	48,524.00	42,750.00	5,774.00	39,597.36	8,926.64
4 -100-900-100-65100-3120	STAFF TRAINING	966.00	4,000.00	(3,034.00)	965.61	0.39
4 -100-900-100-65100-5500	TRAVEL	-	500.00	(500.00)	-	0.00
4 -100-900-100-65100-5800	MISCELLANEOUS	-	300.00	(300.00)	-	0.00
4 -100-900-100-65100-6001	OFFICE SUPPLIES	2,078.00	4,000.00	(1,922.00)	1,904.05	173.95
4 -100-900-100-65100-6002	FOOD SUPPLIES & FOOD SERVICE SUPPLIES	5,161.00	55,620.00	(50,459.00)	3,067.84	2,093.16
4 -100-900-100-65100-6007	REPAIR & MAINTENANCE SUPPLIES	112,564.00	58.66	112,505.34	324.78	112,239.22
4 -100-900-100-65100-6011	UNIFORMS	26,655.00	-	26,655.00	-	26,655.00
4 -100-900-100-65100-8100	CAPITAL OUTLAY REPLACEMENT	183,186.00	236,392.44	(53,206.44)	145.53	183,040.47
4 -100-900-100-65100-8200	CAPITAL OUTLAY ADDITIONS	-	821.00	(821.00)	821.13	(821.13)
	TOTAL FOOD SERVICE EXPENDITURES	**$4,419,534.00**	**$4,223,685.00**	**$195,849.00**	**$2,969,101.55**	**$1,450,432.45**

	ACCT DESCRIPTION	2025 BUDGET	2024 APPROPRIATIONS	DIFFERENCE FROM 2025 BUDGET	2024 EXPENDITURES	DIFFERENCE FROM 2025 BUDGET
	TEXTBOOK FUND					
5 -100-209-100-61100-6020	TEXTBOOKS-AVES	$0.00	$3,252.00	($3,252.00)	$1,608.60	($1,608.60)
5 -100-210-100-61100-6020	TEXTBOOKS-CBES	-	1,538.00	(1,538.00)	-	$0.00
5 -100-211-100-61100-6020	TEXTBOOKS-DPS	-	5,785.00	(5,785.00)	4,247.61	(4,247.61)
5 -100-212-100-61100-6020	TEXTBOOKS-GIS	-	2,264.00	(2,264.00)	-	0.00
5 -100-214-100-61100-6020	TEXTBOOKS-TIS	-	5,636.00	(5,636.00)	5,636.43	(5,636.43)
5 -100-216-100-61100-6020	TEXTBOOKS-RES	-	3,596.00	(3,596.00)	2,058.54	(2,058.54)
5 -100-218-100-61100-6020	TEXTBOOKS-TPS	-	4,459.00	(4,459.00)	2,921.58	(2,921.58)
5 -100-301-100-61100-6020	TEXTBOOKS-GHS	-	36,332.00	(36,332.00)	36,332.32	(36,332.32)
5 -100-303-100-61100-6020	TEXTBOOKS-RHS	-	42,847.00	(42,847.00)	40,674.66	(40,674.66)
5 -100-304-100-61100-6020	TEXTBOOKS-THS	-	27,440.00	(27,440.00)	27,440.00	(27,440.00)
5 -100-305-100-61100-6020	TEXTBOOKS-TCCTC	-	34,100.00	(34,100.00)	32,317.96	(32,317.96)
5 -100-900-100-69100-6020	TEXTBOOKS: CONTINGENCY RESERVE	2,192,041.00	1,468,825.00	723,216.00	-	2,192,041.00
	TOTAL TEXTBOOK FUND EXPENDITURES	**$ 2,192,041.00**	**$ 1,636,074.00**	**$ 555,967.00**	**$ 153,237.70**	**$ 2,038,803.30**
	TOTAL EXPENDITURES	**$ 106,367,437.00**	**$ 93,605,368.00**	**$ 12,762,069.00**	**$ 55,227,329.43**	**$ 51,140,107.57**

This is a draft copy of the March 25, 2024 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At an emergency School Board meeting of the Tazewell County School Board held at the Student Center of the Tazewell County Career and Technical Center on March 25, 2024 immediately following the 5:00 p.m. Budget Work Session

PRESENT: Chris Moir, School Board Chair
Donna Whittington, School Board Vice-Chair
Irene Mullins, Board Member
Erik Robinson, Board Member
David Woodard, Board Member
Dr. Chris Stacy, Division Superintendent
Deidra Hill, Deputy Superintendent
Vicki Bailey, Clerk

Chair Moir called the meeting to order at 5:10 p.m.

Approval of Agenda

Vice-Chair Whittington made a motion to approve the agenda as presented. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Closed Session

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Vice-Chair Whittington, seconded by Mrs. Mullins, and passed to convene to a closed session for the purpose of discussing the following specific matter:

> **Personnel** – Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining or resignation of employees as authorized by Section 2.2-3711 A 1 of the Code of Virginia.

Mr. Woodard made a motion to exercise the exemption by Code to have the Superintendent step out for part of the closed session to discuss the superintendent's evaluation. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Regular Session

The Board returned to open session. Chair Moir called the open session portion of the meeting to order at 5:44 p.m.

Certification from Closed Session

In accordance with the Freedom of Information Act, a roll call vote was taken in which all members affirmed that only public business matters lawfully exempted from open meetings, as identified in the motion for closed session, were heard, discussed, or considered by the Board.

Motion from Closed Session

Vice-Chair Whittington made a motion to approve personnel as presented. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Vice-Chair Whittington made a motion to adjourn at 5:45 p.m. Mrs. Mullins seconded the motion, and the Board unanimously approved.

ACCOUNT/DESCRIPTION		2024 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
FD 1 SCHOOL OPERATING FUND								
PJT 000 BEGINNING BALANCE								
0000000	BEGINNING BALANCE (CARRY FORWARD)	$ 6,038,340.00	$ 0.00	$ 0.00	$ 6,873,672.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 6,038,340.00	$ 0.00	$ 0.00	$ 6,873,672.00	$ 0.00	$ 0.00	$ 0.00
PJT 100 LOCAL FUNDS								
1502010	RENTS	$ 1,000.00	$ 7,782.84	$ 0.00	$ 1,000.00	$ 0.00	$ 0.00	$ 7,782.84
1612010	TUITION: DAY SCHOOL	$ 25,000.00	$ 22,550.00	$ 500.00	$ 25,000.00	$ 24,640.00	$ 3,800.00	$ 2,090.00-
1612050	TRANSPORTATION OF PUPILS	$ 13,000.00	$ 27,318.33	$ 626.75	$ 25,000.00	$ 12,167.73	$ 0.00	$ 15,150.60
1612055	TRANSPORTATION: OTHER	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 2,307.00	$ 0.00	$ 2,307.00-
1612070	TUITION: SUMMER SCHOOL	$ 2,000.00	$ 2,301.50	$ 0.00	$ 2,000.00	$ 0.00	$ 0.00	$ 2,301.50
1803030	OTHER REBATES AND REFUNDS	$ 60,000.00	$ 40,348.81	$ 9,088.72	$ 150,000.00	$ 69,633.87	$ 5,630.71	$ 29,285.06-
1803031	HEALTH INSURANCE PREMIUMS	$ 237,600.00	$ 143,870.64	$ 15,105.58	$ 190,000.00	$ 159,514.36	$ 16,436.73	$ 15,643.72-
1803033	TECHNOLOGY DAMAGE RESTITUTIONS	$ 4,000.00	$ 928.94	$ 44.99	$ 0.00	$ 1,835.36	$ 58.75	$ 906.42-
1803035	SCHOOL REIMBURSEMENTS/AMAZON REFUNDS	$ 16,000.00	$ 13,576.22	$ 703.13	$ 15,000.00	$ 18,969.96	$ 1,974.63	$ 5,393.74-
1899030	DONATIONS, PRIVATE CONTRIBUTIONS, GI	$ 0.00	$ 21.25	$ 0.00	$ 0.00	$ 783.94	$ 0.00	$ 762.69-
1899050	SALES OF SUPPLIES	$ 15,000.00	$ 41,333.19	$ 10,072.00	$ 15,000.00	$ 24,313.14	$ 1,554.00	$ 17,020.05
1899080	SALE OF SCHOOL BUSES	$ 10,000.00	$ 0.00	$ 0.00	$ 10,000.00	$ 0.00	$ 0.00	$ 0.00
1899100	INSURANCE REIMBURSEMENTS & ADJUSTMEN	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 4,072.57	$ 0.00	$ 4,072.57-
1899120	OTHER FUNDS: INTEREST EARNED	$ 0.00	$ 125,257.88	$ 0.00	$ 0.00	$ 20,130.95	$ 11,350.68	$ 105,126.93
1899124	DUAL ENROLLMENT	$ 5,000.00	$ 0.00	$ 0.00	$ 38,500.00	$ 144.00	$ 144.00	$ 144.00-
1900110	E-RATE: CAT 2 EQUIP	$ 0.00	$ 311,894.17	$ 0.00	$ 215,000.00	$ 0.00	$ 0.00	$ 311,894.17
1900120	E-RATE: CAT 1 COMM	$ 90,000.00	$ 118,156.64	$ 0.00	$ 90,000.00	$ 76,995.00	$ 0.00	$ 41,161.64
1901020	OTHER PAYMENTS FROM ANOTHER COUNTY/C	$ 544,953.00	$ 403.69	$ 403.69	$ 561,805.00	$ 98,006.50	$ 0.00	$ 97,602.81-
1901025	MEDICAID REIMBURSEMENT EPSDT	$ 0.00	$ 5,197.76	$ 0.00	$ 0.00	$ 30.00	$ 0.00	$ 5,167.76
8442505	GHS OUTDOOR LEARNING FACILITY-LOCAL	$ 320,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
8442510	RHS OUTDOOR LEARNING FACILITY-LOCAL	$ 1,200,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
8442515	THSOUTDOOR LEARNING FACILITY-LOCAL M	$ 1,200,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
100	LOCAL FUNDS	$ 3,743,553.00	$ 860,941.86	$ 36,544.86	$ 1,338,305.00	$ 513,544.38	$ 40,949.50	$ 347,397.48
PJT 200 STATE FUNDS								
2101920	ARP-HOMELESS CHILDREN AND YOUTH	$ 0.00	$ 9,943.97	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 9,943.97
2402020	BASIC SCHOOL AID - SOQ PAYMENTS	$ 20,658,740.00	$ 15,126,103.40	$ 900,441.08	$ 21,307,426.00	$ 15,482,854.73	$ 1,650,336.09	$ 356,751.33-
2402030	ISAEP	$ 24,608.00	$ 5,448.68	$ 2,724.34	$ 24,698.00	$ 8,202.66	$ 5,468.44	$ 2,753.98-
2402040	REMEDIAL SUMMER SCHOOL	$ 145,044.00	$ 22,739.64	$ 5,684.91	$ 118,988.00	$ 47,018.65	$ 18,807.46	$ 24,279.01-
2402050	REGULAR FOSTER CHILDREN EDUCATION	$ 116,343.00	$ 0.00	$ 0.00	$ 173,648.00	$ 0.00	$ 0.00	$ 0.00
2402070	EDUCATION OF THE GIFTED - SOQ	$ 211,484.00	$ 150,090.62	$ 8,260.06	$ 213,068.00	$ 159,904.62	$ 17,797.12	$ 9,814.00-
2402080	REMEDIAL EDUCATION-SOQ PAYMENTS	$ 822,863.00	$ 583,988.56	$ 32,139.20	$ 829,030.00	$ 622,325.24	$ 69,306.92	$ 38,336.68-
2402110	COMPENSATION SUPPLEMENT	$ 3,032,075.00	$ 2,304,443.10	$ 151,074.42	$ 1,354,462.00	$ 969,842.35	$ 129,756.55	$ 1,334,600.75
2402120	SPECIAL EDUCATION SOQ	$ 3,056,899.00	$ 2,169,491.07	$ 119,395.70	$ 3,083,680.00	$ 2,313,664.09	$ 257,334.97	$ 144,173.02-

ACCOUNT/DESCRIPTION		2024 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
2402170	VOCATIONAL EDUCATION SOQ	$ 769,031.00	$ 545,783.76	$ 30,036.61	$ 774,794.00	$ 580,747.77	$ 64,427.08	$ 34,964.01-
2402210	SOCIAL SECURITY BENEFITS-INSTRUCTION	$ 1,345,804.00	$ 955,121.92	$ 52,564.15	$ 1,355,890.00	$ 1,017,441.14	$ 113,200.28	$ 62,319.22-
2402230	TEACHER RETIREMENT INSTRUCTIONAL	$ 3,133,802.00	$ 2,224,069.42	$ 122,399.37	$ 3,157,286.00	$ 2,369,189.95	$ 263,597.35	$ 145,120.53-
2402280	EARLY INTERVENTION	$ 250,082.00	$ 84,876.00	$ 21,219.00	$ 341,778.00	$ 112,410.45	$ 44,964.18	$ 27,534.45-
2402410	GROUP LIFE INSTRUCTIONAL	$ 96,129.00	$ 68,222.98	$ 3,754.58	$ 96,849.00	$ 72,674.48	$ 8,085.84	$ 4,451.50-
2402460	SPECIAL EDUCATION HOMEBOUND	$ 97,081.00	$ 40,579.50	$ 8,115.90	$ 51,084.00	$ 34,409.72	$ 11,469.91	$ 6,169.78
2402520	CTE-EQUIPMENT	$ 54,640.00	$ 0.00	$ 0.00	$ 35,739.00	$ 0.00	$ 0.00	$ 0.00
2402650	AT-RISK SOQ/INCENTIVE FUNDS 502000	$ 3,065,156.00	$ 2,203,347.49	$ 126,684.93	$ 1,625,828.00	$ 1,475,035.78	$ 6,716.40	$ 728,311.71
2402651	AT-RISK LOTTERY FUNDS 608150	$ 0.00	$ 0.00	$ 0.00	$ 1,436,486.00	$ 657,154.10	$ 262,861.64	$ 657,154.10-
2402750	K-3 PRIMARY CLASS SIZE	$ 1,252,151.00	$ 450,542.56	$ 112,635.64	$ 1,205,403.00	$ 563,271.35	$ 225,308.54	$ 112,728.79-
2402860	INFRASTRUCTURE & OPERATIONS PER PUPI	$ 1,578,414.00	$ 556,740.72	$ 139,185.18	$ 1,570,770.00	$ 714,681.81	$ 285,872.73	$ 157,941.09-
2402910	MENTOR TEACHER PROGRAM	$ 5,415.00	$ 1,981.44	$ 495.36	$ 5,973.00	$ 0.00	$ 0.00	$ 1,981.44
2403070	JOBS FOR VA GRADUATES	$ 30,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
2403080	SALES TAX-1 CENT	$ 6,697,233.00	$ 4,703,285.76	$ 432,718.20	$ 6,811,417.00	$ 5,778,463.72	$ 486,650.24	$ 1,075,177.96-
2403090	ESL (ENGLISH SECOND LANGUAGE)	$ 7,922.00	$ 6,845.94	$ 638.72	$ 2,263.00	$ 3,691.77	$ 986.40	$ 3,154.17
2403120	SALES TAX-1/8 CENT	$ 735,878.00	$ 585,875.76	$ 55,476.12	$ 840,911.00	$ 621,186.54	$ 60,406.74	$ 35,310.78-
2404050	SOL ALGEBRA READINESS	$ 118,388.00	$ 40,987.64	$ 10,246.91	$ 118,574.00	$ 53,810.45	$ 21,524.18	$ 12,822.81-
2404450	PROJECT GRADUATION	$ 11,668.00	$ 4,242.92	$ 1,060.73	$ 11,668.00	$ 5,303.65	$ 2,121.46	$ 1,060.73-
2408160	VISION SCREENING GRANT	$ 0.00	$ 11,053.00	$ 0.00	$ 0.00	$ 11,305.00	$ 0.00	$ 252.00-
2408650	VIRGINIA PRESCHOOL INITIATIVE	$ 882,637.00	$ 266,758.31	$ 62,231.67	$ 895,068.00	$ 329,623.39	$ 126,324.20	$ 62,865.08-
2408890	VPI-AT RISK 3 YR OLDS	$ 0.00	$ 24,135.20	$ 6,959.12	$ 0.00	$ 19,362.93	$ 7,634.68	$ 4,772.27
2408910	VPI-TEACHER TO STUDENT RATIO	$ 0.00	$ 18,407.20	$ 5,362.12	$ 0.00	$ 26,181.64	$ 9,920.12	$ 7,774.44-
2408990	HOLD HARMLESS FOR REBENCH-COVID19	$ 623,835.00	$ 441,883.12	$ 25,993.12	$ 624,066.00	$ 468,049.50	$ 52,005.50	$ 26,166.38-
2409000	SUPP GF PAY IN LIEU OF SALES TAX	$ 1,131,788.00	$ 801,683.16	$ 47,157.84	$ 458,084.00	$ 343,562.99	$ 38,173.67	$ 458,120.17
2409010	SCHOOL CONSTRUCTION GRANT PROGRAM EN	$ 0.00	$ 0.00	$ 0.00	$ 2,534,122.00	$ 1,810,087.15	$ 241,344.95	$ 1,810,087.15-
2409450	ALL IN VA INITIATIVE	$ 0.00	$ 1,572,773.34	$ 196,596.66	$ 0.00	$ 0.00	$ 0.00	$ 1,572,773.34
2500000	MEDICAID REIMBURSEMENT FROM STATE	$ 298,000.00	$ 95,976.65	$ 18,013.56	$ 298,000.00	$ 135,196.95	$ 10,288.41	$ 39,220.30-
2500010	BENEFITS FROM OTHER STATE AGENCIES	$ 0.00	$ 20,940.00	$ 20,940.00	$ 0.00	$ 0.00	$ 0.00	$ 20,940.00
4104050	VPSA TECHNOLOGY GRANT	$ 776,000.00	$ 0.00	$ 0.00	$ 388,000.00	$ 388,000.00	$ 0.00	$ 388,000.00-
4104070	SCHOOL SECURITY SYSTEM GRANTS	$ 250,000.00	$ 15,428.00	$ 0.00	$ 250,000.00	$ 82,973.72	$ 82,555.84	$ 67,545.72-
200	STATE FUNDS	$ 51,279,110.00	$ 36,113,790.83	$ 2,720,205.20	$ 51,995,053.00	$ 37,277,628.29	$ 4,575,247.89	$ 1,163,837.46-
PJT 300	FEDERAL FUNDS							
1066500	FOREST RESERVE PAYMENTS	$ 10,000.00	$ 0.00	$ 0.00	$ 10,000.00	$ 0.00	$ 0.00	$ 0.00
2102700	HVAC ARP-CSLFRF-COVID19	$ 0.00	$ 1,068,983.00	$ 0.00	$ 572,806.00	$ 592,720.90	$ 0.00	$ 476,262.10
8401000	TITLE I-A GRANTS TO LEAS	$ 2,220,723.00	$ 2,238,986.71	$ 102,169.68	$ 1,402,170.00	$ 1,933,966.86	$ 557,726.57	$ 305,019.85
8402700	TITLE VI-B IDEA 611: 430710	$ 1,576,481.00	$ 1,039,607.97	$ 133,875.11	$ 1,470,273.00	$ 1,165,024.31	$ 141,791.20	$ 125,416.34-
8402701	TITLE VI-B IDEA 611 ARP: 4028700	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 83,744.90	$ 40,162.42	$ 83,744.90-
8404800	PERKINS CTE SECONDARY PROGRAMS	$ 171,747.00	$ 22,450.73	$ 0.00	$ 66,827.00	$ 69,078.27	$ 0.00	$ 46,627.54-
8417300	IDEA 619 PRESCHOOL HANDICAPPED: 6252	$ 57,655.00	$ 31,204.06	$ 9,461.76	$ 52,724.00	$ 44,520.65	$ 13,929.94	$ 13,316.59-
8417301	IDEA 619 PRESCHOOL HANDICAPPED: 4028	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 8,778.00	$ 1,293.50	$ 8,778.00-
8435800	TITLE V-B-2 RURAL/LOW INCOME-CURRENT	$ 260,000.00	$ 173,972.71	$ 0.00	$ 103,535.00	$ 40,641.14	$ 0.00	$ 133,331.57
8436500	TITLE III-A LANGUAGE ACQUISITION GRA	$ 3,100.00	$ 2,673.56	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 2,673.56
8436700	TITLE II-A-IMPROVING TEACHER QUALITY	$ 258,800.00	$ 420,753.07	$ 71,834.16	$ 350,276.00	$ 62,549.15	$ 41,146.57	$ 358,203.92

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8442400	TITLE IV-STUDENT SUPPORT	$ 171,202.00	$ 161,427.34	$ 0.00	$ 48,032.00	$ 85,432.54	$ 0.00	$ 75,994.80
8442500	CARES ACT ESSERF LEA ACTIVITIES: 601	$ 3,889,898.00	$ 13,133,888.23	$ 0.00	$ 11,937,265.00	$ 835,023.17	$ 0.00	$12,298,865.06
8442505	GHS OUTDOOR LEARNING FACILITY	$ 1,700,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
8442510	RHS OUTDOOR LEARNING FACILITY	$ 500,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
8442515	THS OUTDOOR LEARNING FACILITY	$ 500,000.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
8442523	ESSER FACILITIES UPGRADE: 600420	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 37,500.00	$ 0.00	$ 37,500.00-
8442524	ESSER SPED SVCS AND SUPPORT: 601730	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 2,852.19	$ 0.00	$ 2,852.19-
8442525	GEER WIFI AND MIFI ACCESS: 700370	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 848,920.00	$ 0.00	$ 848,920.00-
8442526	ESSER ED RECRUITMENT/RETENTION: 8683	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,850.00	$ 0.00	$ 1,850.00-
9335400	COVID-19 PUBLIC HEALTH WORKFORCE: 40	$ 0.00	$ 139,087.58	$ 0.00	$ 0.00	$ 78,144.00	$ 0.00	$ 60,943.58
9990000	JROTC	$ 55,000.00	$ 42,827.79	$ 6,426.57	$ 55,000.00	$ 37,770.80	$ 6,046.89	$ 5,056.99
9999903	ARP HOMELESS CHILDREN: WILLIAM & MAR	$ 0.00	$ 15,789.08	$ 3,719.23	$ 0.00	$ 7,631.06	$ 0.00	$ 8,158.02
300	FEDERAL FUNDS	$ 11,374,606.00	$ 18,491,651.83	$ 327,486.51	$ 16,068,908.00	$ 5,936,147.94	$ 802,097.09	$12,555,503.89
PJT 400	COUNTY FUNDS							
5105000	LOCAL APPROPRIATIONS: OPERATIONS	$ 11,170,000.00	$ 10,090,000.00	$ 360,000.00	$ 10,795,649.00	$ 9,496,736.25	$ 432,970.75	$ 593,263.75
5105030	LOCAL APPROPRIATIONS: ACCRUED PAYROL	$ 4,000,000.00	$ 1,600,000.00	$ 800,000.00	$ 4,000,000.00	$ 1,600,000.00	$ 800,000.00	$ 0.00
5105050	LOCAL APPROPRIATIONS: MECHATRONICS	$ 140,000.00	$ 119,992.54	$ 0.00	$ 140,000.00	$ 176,524.01	$ 74,333.96	$ 56,531.47-
400	COUNTY FUNDS	$ 15,310,000.00	$ 11,809,992.54	$ 1,160,000.00	$ 14,935,649.00	$ 11,273,260.26	$ 1,307,304.71	$ 536,732.28
1	SCHOOL OPERATING FUND	$ 87,745,609.00	$ 67,276,377.06	$ 4,244,236.57	$ 91,211,587.00	$ 55,000,580.87	$ 6,725,599.19	$12,275,796.19

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FD 4 FOOD SERVICE FUND								
PJT 000 BEGINNING BALANCE								
0000000	BEGINNING BALANCE	$ 1,004,895.00	$ 0.00	$ 0.00	$ 1,535,554.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 1,004,895.00	$ 0.00	$ 0.00	$ 1,535,554.00	$ 0.00	$ 0.00	$ 0.00
PJT 100 LOCAL FUNDS								
1612040	CAFETERIA SALES	$ 75,000.00	$ 73,466.34	$ 0.00	$ 50,000.00	$ 60,305.14	$ 10,002.62	$ 13,161.20
1803030	REBATES AND REFUNDS	$ 17,000.00	$ 18,565.00	$ 280.44	$ 17,000.00	$ 19,438.09	$ 4,041.26	$ 873.09-
1899050	SALE OF SUPPLIES	$ 0.00	$ 7.00	$ 0.00	$ 0.00	$ 199.00	$ 0.00	$ 192.00-
100	LOCAL FUNDS	$ 92,000.00	$ 92,038.34	$ 280.44	$ 67,000.00	$ 79,942.23	$ 14,043.88	$ 12,096.11
PJT 200 STATE FUNDS								
2402150	SCHOOL LUNCH PROGRAM STATE MATCH	$ 28,339.00	$ 28,973.18	$ 28,973.18	$ 28,339.00	$ 0.00	$ 0.00	$ 28,973.18
2403470	SCHOOL BREAKFAST INCENTIVE: STATE	$ 67,927.00	$ 15,659.68	$ 3,914.92	$ 49,500.00	$ 13,698.38	$ 5,479.35	$ 1,961.30
2403475	GROCERY TAX HOLD HARMLESS	$ 0.00	$ 0.00	$ 0.00	$ 116,211.00	$ 0.00	$ 0.00	$ 0.00
2403480	SCHOOL MEALS EXPANSION	$ 16,024.00	$ 0.00	$ 0.00	$ 16,024.00	$ 0.00	$ 0.00	$ 0.00
2404340	BREAKFAST AFTER THE BELL	$ 0.00	$ 18,464.90	$ 3,424.35	$ 0.00	$ 5,938.30	$ 5,938.30	$ 12,526.60
200	STATE FUNDS	$ 112,290.00	$ 63,097.76	$ 36,312.45	$ 210,074.00	$ 19,636.68	$ 11,417.65	$ 43,461.08
PJT 300 FEDERAL FUNDS								
1055300	SCHOOL BREAKFAST PROGRAM	$ 845,000.00	$ 639,513.63	$ 116,619.56	$ 176,915.00	$ 510,589.58	$ 101,076.54	$ 128,924.05
1055301	SNP SSO BREAKFAST: 411100	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 108,581.61	$ 0.00	$ 108,581.61-
1055500	NSLP COMBINED	$ 2,100,000.00	$ 1,471,788.10	$ 275,320.25	$ 536,838.00	$ 1,168,603.28	$ 234,859.10	$ 303,184.82
1055501	SNP SSO LUNCH: 411060	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 286,561.49	$ 0.00	$ 286,561.49-
1055502	SNP SCA FUNDS: 411080	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 133,732.57	$ 42,982.72	$ 133,732.57-
1055800	CACFP FOOD: 700270	$ 1,500.00	$ 3,781.45	$ 1,108.98	$ 0.00	$ 1,229.15	$ 88.66	$ 2,552.30
1055801	CACFP CASH IN LIEU: 700280	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 91.50	$ 6.60	$ 91.50-
1055900	SFSP MEALS: 603020	$ 68,000.00	$ 28,669.30	$ 0.00	$ 1,560,450.00	$ 22,072.88	$ 0.00	$ 6,596.42
1055901	SFSP SPONSOR ADMIN: 603030	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 2,273.64	$ 0.00	$ 2,273.64-
1064900	PANDEMIC EBT ADMINISTRATIVE COSTS	$ 0.00	$ 6,180.00	$ 0.00	$ 0.00	$ 3,135.00	$ 0.00	$ 3,045.00
300	FEDERAL FUNDS	$ 3,014,500.00	$ 2,149,932.48	$ 393,048.79	$ 2,274,203.00	$ 2,236,870.70	$ 379,013.62	$ 86,938.22-
4	FOOD SERVICE FUND	$ 4,223,685.00	$ 2,305,068.58	$ 429,641.68	$ 4,086,831.00	$ 2,336,449.61	$ 404,475.15	$ 31,381.03-

ACCOUNT/DESCRIPTION		2024 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
FD 5 TEXTBOOKS FUND								
PJT 000 BEGINNING BALANCE								
0000000	BEGINNING BALANCE	$ 1,127,082.00	$ 0.00	$ 0.00	$ 1,211,040.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 1,127,082.00	$ 0.00	$ 0.00	$ 1,211,040.00	$ 0.00	$ 0.00	$ 0.00
PJT 100 LOCAL FUNDS								
1899300	FINES FOR DAMAGED BOOKS	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 47.21	$ 0.00	$ 47.21-
PJT 200 STATE FUNDS								
2402140	TEXTBOOKS-SOQ	$ 508,992.00	$ 361,254.42	$ 19,881.23	$ 512,836.00	$ 384,823.38	$ 42,814.88	$ 23,568.96-
200	STATE FUNDS	$ 508,992.00	$ 361,254.42	$ 19,881.23	$ 512,836.00	$ 384,823.38	$ 42,814.88	$ 23,568.96-
5	TEXTBOOKS FUND	$ 1,636,074.00	$ 361,254.42	$ 19,881.23	$ 1,723,876.00	$ 384,870.59	$ 42,814.88	$ 23,616.17-

ACCOUNT/DESCRIPTION	2024 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	MARCH ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
GRAND TOTAL	$ 93,605,368.00	$ 69,942,700.06	$ 4,693,759.48	$ 97,022,294.00	$ 57,721,901.07	$ 7,172,889.22	$12,220,798.99

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For MARCH	Expenditures Year-to-Date	Available Balance	Percent Used
FD 1	SCHOOL OPERATING FUND						
1110	SALARIES: ADMINISTRATIVE	$ 1,225,569.00	$ 0.00	$ 102,242.69	$ 881,625.27	$ 343,943.73	71.94
1111	SALARIES: BOARD MEMBERS	$ 36,300.00	$ 0.00	$ 3,025.00	$ 27,225.00	$ 9,075.00	75.00
1112	SALARIES: SUPERINTENDENT	$ 159,075.00	$ 0.00	$ 12,625.00	$ 113,625.00	$ 45,450.00	71.43
1113	SALARIES: ASST SUPERINTENDENT	$ 130,942.00	$ 0.00	$ 10,911.84	$ 98,206.56	$ 32,735.44	75.00
1120	SALARIES: TEACHERS	$ 22,192,278.00	$ 0.00	$ 1,823,357.20	$ 13,043,708.73	$ 9,148,569.27	58.78
1122	SALARIES: LIBRARIANS	$ 625,134.00	$ 0.00	$ 53,879.11	$ 375,693.91	$ 249,440.09	60.10
1123	SALARIES: HOMEBOUND TEACHERS	$ 253,496.00	$ 0.00	$ 58,628.84	$ 233,862.38	$ 19,633.62	92.25
1126	SALARIES: PRINCIPALS	$ 1,343,979.00	$ 0.00	$ 111,396.78	$ 999,522.49	$ 344,456.51	74.37
1127	SALARIES: ASSISTANT PRINCIPALS	$ 795,396.00	$ 0.00	$ 69,988.19	$ 555,311.00	$ 240,085.00	69.82
1130	SALARIES: OTHER PROFESSIONAL	$ 124,049.00	$ 0.00	$ 9,854.09	$ 83,526.81	$ 40,522.19	67.33
1131	SALARIES: NURSES	$ 493,960.00	$ 0.00	$ 48,929.39	$ 340,274.35	$ 153,685.65	68.89
1132	SALARIES: PSYCHOLOGIST	$ 71,403.00	$ 0.00	$ 5,950.25	$ 41,651.75	$ 29,751.25	58.33
1133	SALARIES: COMPUTER SPECIALISTS/T	$ 536,869.00	$ 0.00	$ 40,760.86	$ 353,726.76	$ 183,142.24	65.89
1134	SALARIES: MEDICAL ASSISTANTS-UNL	$ 104,093.00	$ 0.00	$ 9,567.94	$ 69,655.29	$ 34,437.71	66.92
1141	SALARIES: TECHNICAL SUPPORT	$ 266,246.00	$ 0.00	$ 23,363.48	$ 188,171.06	$ 78,074.94	70.68
1150	SALARIES: OFFICE CLERICAL	$ 1,569,349.00	$ 0.00	$ 165,622.97	$ 1,198,249.13	$ 371,099.87	76.35
1151	SALARIES: INSTRUCTIONAL AIDES	$ 1,743,914.00	$ 0.00	$ 184,725.94	$ 1,268,177.00	$ 475,737.00	72.72
1152	SALARIES: DEVELOPMENT ASSISTANTS	$ 651,375.00	$ 0.00	$ 51,691.50	$ 303,978.50	$ 347,396.50	46.67
1160	SALARIES: MAINTENANCE TRADES	$ 170,771.00	$ 0.00	$ 15,227.61	$ 119,082.37	$ 51,688.63	69.73
1161	SALARIES: MAINTENANCE HELPER	$ 19,289.00	$ 0.00	$ 0.00	$ 19,289.48	$ 0.48-	100.00
1165	SALARIES: MECHANICS REGULAR	$ 282,800.00	$ 0.00	$ 21,269.60	$ 180,592.91	$ 102,207.09	63.86
1170	SALARIES: REGULAR BUS DRIVERS	$ 1,314,815.00	$ 0.00	$ 116,092.16	$ 877,283.71	$ 437,531.29	66.72
1180	SALARIES: GROUND SERVICES	$ 116,778.00	$ 0.00	$ 9,623.38	$ 62,629.36	$ 54,148.64	53.63
1190	SALARIES: CUSTODIANS REGULAR	$ 1,677,724.00	$ 0.00	$ 133,390.28	$ 1,187,281.04	$ 490,442.96	70.77
1192	SALARIES: WAREHOUSE	$ 50,145.00	$ 0.00	$ 4,178.34	$ 35,515.89	$ 14,629.11	70.83
1320	SALARIES: PART-TIME TEACHERS	$ 31,520.00	$ 0.00	$ 5,268.00	$ 27,874.50	$ 3,645.50	88.43
1360	SALARIES: MAINTENANCE OT & PT	$ 30,000.00	$ 0.00	$ 215.72	$ 3,044.44	$ 26,955.56	10.15
1460	SALARIES: MECHANICS OVERTIME	$ 40,000.00	$ 0.00	$ 4,492.55	$ 29,196.88	$ 10,803.12	72.99
1520	SALARIES: SUBSTITUTE TEACHERS	$ 928,345.00	$ 0.00	$ 137,866.04	$ 866,750.22	$ 61,594.78	93.37
1540	SALARIES: SUBSTITUTE TEACHERS AI	$ 35,224.00	$ 0.00	$ 5,417.98	$ 27,489.06	$ 7,734.94	78.04
1570	SALARIES: SUBSTITUTE BUS DRIVER	$ 141,250.00	$ 0.00	$ 23,109.00	$ 131,429.50	$ 9,820.50	93.05
1590	SALARIES: CUSTODIAN SUBSTITUTES	$ 70,000.00	$ 0.00	$ 5,047.00	$ 44,742.00	$ 25,258.00	63.92
1620	SALARIES: SUPPLEMENTS	$ 456,454.00	$ 0.00	$ 128,431.00	$ 404,958.66	$ 51,495.34	88.72
1621	SALARIES: STAFF TRAINNING-COMPUT	$ 249,422.00	$ 0.00	$ 90,404.00	$ 229,170.00	$ 20,252.00	91.88
1622	SUPPLEMENT: CONCESSION WORKER -	$ 47,857.00	$ 0.00	$ 8,075.00	$ 43,857.00	$ 4,000.00	91.64
1623	SALARIES: ACADEMIC SUPPLEMENTS	$ 104,174.00	$ 0.00	$ 0.00	$ 133.68	$ 104,040.32	0.13
1624	SALARIES: SOL TUTORING	$ 138,516.00	$ 0.00	$ 5,952.00	$ 30,336.00	$ 108,180.00	21.90
1660	EXTRA PAY	$ 122,254.00	$ 0.00	$ 0.00	$ 732,964.00	$ 610,710.00-	599.54
1670	SALARIES: BUS DRIVER SPECIAL TRI	$ 76,886.00	$ 0.00	$ 4,745.02	$ 62,831.83	$ 14,054.17	81.72
2100	FICA BENEFITS	$ 2,996,268.00	$ 0.00	$ 255,546.14	$ 1,845,311.92	$ 1,150,956.08	61.59
2210	VRS BENEFITS-PLAN 1 AND 2	$ 3,528,092.00	$ 0.00	$ 341,974.05	$ 2,560,217.01	$ 967,874.99	72.57
2220	VRS BENEFITS-HYBRID PLAN	$ 2,242,433.00	$ 0.00	$ 208,633.69	$ 1,480,205.49	$ 762,227.51	66.01
2300	HMP BENEFITS	$ 9,164,044.00	$ 0.00	$ 959,230.94	$ 6,039,679.48	$ 3,124,364.52	65.91
2320	HSA EMPLOYER CONTRIBUTIONS	$ 577,967.00	$ 0.00	$ 58,020.00	$ 406,510.00	$ 171,457.00	70.33
2400	GLI BENEFIT	$ 479,875.00	$ 0.00	$ 44,477.48	$ 326,939.17	$ 152,935.83	68.13
2510	DISABILITY INSURANCE-HYBRID PLAN	$ 39,850.00	$ 0.00	$ 3,456.23	$ 25,256.40	$ 14,593.60	63.38
2600	UNEMPLOYMENT INSURANCE	$ 3,837.00	$ 0.00	$ 0.00	$ 3,837.26	$ 0.26-	100.01
2700	WORKERS COMPENSATION	$ 252,742.00	$ 0.00	$ 40,768.00	$ 182,917.00	$ 69,825.00	72.37
2750	RETIREE HEALTH CARE CREDIT	$ 462,389.00	$ 0.00	$ 41,952.70	$ 311,095.82	$ 151,293.18	67.28
2800	OTHER BENEFITS	$ 4,000.00	$ 0.00	$ 0.00	$ 0.00	$ 4,000.00	0.00
2830	TERMINATION PAY	$ 328,255.00	$ 0.00	$ 0.00	$ 29,037.50	$ 299,217.50	8.85
2845	ERIP-HMP	$ 777,175.00	$ 0.00	$ 82,878.83	$ 777,174.89	$ 0.11	100.00
2847	ERIP-HSA EMPLOYER CONTRIBUTIONS	$ 41,759.00	$ 0.00	$ 4,133.39	$ 39,383.82	$ 2,375.18	94.31
3000	PURCHASED SERVICES	$ 7,755,685.00	$ 3,400,435.31	$ 487,474.47	$ 3,097,909.66	$ 1,257,340.03	83.79
3120	STAFF TRAINING	$ 201,054.00	$ 2,620.00	$ 4,115.20	$ 138,899.13	$ 59,534.87	70.39
3200	DUAL ENROLLMENT	$ 53,487.00	$ 0.00	$ 2,700.00	$ 49,487.00	$ 4,000.00	92.52
3420	PAYMENT PRIVATE CARRIERS/PARENTS	$ 142,085.00	$ 0.00	$ 700.00	$ 2,100.00	$ 139,985.00	1.48
3600	ADVERTISING	$ 5,000.00	$ 0.00	$ 197.88	$ 4,377.61	$ 622.39	87.55
3810	DUAL & REGIONAL TUITION	$ 304,455.00	$ 0.00	$ 23,229.79	$ 275,924.76	$ 28,530.24	90.63
4000	INTERNAL SERVICES	$ 100,154.00	$ 0.00	$ 0.00	$ 16,252.08	$ 83,901.92	16.23
5001	TELECOMMUNICATIONS	$ 235,438.00	$ 0.00	$ 21,043.98	$ 192,227.18	$ 43,210.82	81.65
5101	ELECTRICAL SERVICES	$ 1,810,634.00	$ 0.00	$ 234,420.26	$ 1,302,132.14	$ 508,501.86	71.92
5102	GAS,COAL,OIL	$ 335,137.00	$ 0.00	$ 33,811.12	$ 263,162.06	$ 71,974.94	78.52
5103	WATER & SEWER SERVICES	$ 154,852.00	$ 0.00	$ 14,656.64	$ 112,816.24	$ 42,035.76	72.85

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For MARCH	Expenditures Year-to-Date	Available Balance	Percent Used
5202	POSTAL SERVICES	$ 6,000.00	$ 0.00	$ 0.00	$ 5,030.90	$ 969.10	83.85
5203	TELEPHONE SERVICES	$ 31,500.00	$ 0.00	$ 2,760.22	$ 27,354.56	$ 4,145.44	86.84
5300	INSURANCE	$ 145,768.00	$ 0.00	$ 0.00	$ 145,768.00	$ 0.00	100.00
5400	LEASES & RENTALS	$ 211,634.00	$ 0.00	$ 30,089.53	$ 174,775.26	$ 36,858.74	82.58
5500	TRAVEL	$ 228,891.00	$ 0.00	$ 14,256.43	$ 58,371.82	$ 170,519.18	25.50
5600	CONTRIBUTIONS TO OTHER ENTITIES	$ 1,582.00	$ 0.00	$ 0.00	$ 1,581.75	$ 0.25	99.98
5800	MISCELLANEOUS	$ 10,242.00	$ 0.00	$ 1,862.46	$ 7,625.53	$ 2,616.47	74.45
5801	DUES & ASSOCIATION MEMBERSHIPS	$ 19,553.00	$ 0.00	$ 623.00	$ 9,579.00	$ 9,974.00	48.99
5810	FEDERAL EXCISE TAX-HEALTH INSURA	$ 4,843.00	$ 0.00	$ 0.00	$ 4,843.44	$ 0.44-	100.01
6000	MATERIALS AND SUPPLIES	$ 2,952,951.00	$ 116,318.56	$ 147,291.23	$ 1,923,979.37	$ 912,653.07	69.09
6001	OFFICE SUPPLIES	$ 1,179.00	$ 0.00	$ 0.00	$ 1,178.59	$ 0.41	99.97
6002	FOOD SERVICES SUPPLIES	$ 14,614.00	$ 0.00	$ 195.70	$ 543.52	$ 14,070.48	3.72
6003	SNAP FOOD SUPPLIES	$ 10,849.00	$ 0.00	$ 0.00	$ 5,495.45	$ 5,353.55	50.65
6005	HOUSEKEEPING JANITORIAL CLEANING	$ 542,893.00	$ 0.00	$ 32,279.98	$ 450,032.80	$ 92,860.20	82.90
6007	REPAIR & MAINTENANCE SUPPLIES	$ 363,136.00	$ 28,497.04	$ 41,877.12	$ 334,638.76	$ 0.20	100.00
6008	VEHICLES & EQUIPMENT FUELS (63 F	$ 586,393.00	$ 15,370.48	$ 37,112.87	$ 285,344.22	$ 285,678.30	51.28
6009	VEHICLES SUPPLIES (63 FUNCTION O	$ 199,867.00	$ 0.00	$ 20,740.05	$ 199,866.73	$ 0.27	100.00
6011	UNIFORMS & WEARING APPARELS	$ 68,919.00	$ 0.00	$ 348.82	$ 9,708.42	$ 59,210.58	14.09
6013	STANDARDIZED TESTING	$ 74,009.00	$ 373.50	$ 1,785.21	$ 24,555.21	$ 49,080.29	33.68
6015	PARENTAL INVOLVEMENT SUPPLIES	$ 68,250.00	$ 0.00	$ 4,740.67	$ 68,250.36	$ 0.36-	100.00
6020	TEXTBOOKS	$ 1,602.00	$ 0.00	$ 0.00	$ 1,602.00	$ 0.00	100.00
6030	INSTRUCTION SUPPLIES	$ 397,189.00	$ 3,212.74	$ 32,889.47	$ 208,802.02	$ 185,174.24	53.38
6031	PRINTER INK SUPPLIES	$ 6,621.00	$ 0.00	$ 0.00	$ 0.00	$ 6,621.00	0.00
6040	COMPUTER SOFTWARE	$ 446,442.00	$ 61,792.82	$ 67,505.60	$ 248,566.00	$ 136,083.18	69.52
6045	IEP ONLINE SOFTWARE	$ 58,100.00	$ 0.00	$ 350.00	$ 350.00	$ 57,750.00	0.60
6050	NON-CAPITALIZED TECHNOLOGY HARDW	$ 1,017,227.00	$ 19,998.75	$ 81,373.55	$ 635,274.03	$ 361,954.22	64.42
6060	NONCAPITALIZED TECHNOLOGY INFRAS	$ 15,895.00	$ 0.00	$ 0.00	$ 15,894.93	$ 0.07	100.00
7000	TUITION PAYMENTS TO JOINT OPERAT	$ 22,105.00	$ 0.00	$ 17,105.03	$ 22,105.03	$ 0.03-	100.00
8100	CAPITAL OUTLAY REPLACEMENT	$ 3,886,893.00	$ 1,740,191.46	$ 44,650.16	$ 1,728,948.78	$ 417,752.76	89.25
8110	TECHNOLOGY: HARDWARE REPLACEMENT	$ 127,895.00	$ 0.00	$ 0.00	$ 0.00	$ 127,895.00	0.00
8200	CAPITAL OUTLAY ADDITIONS	$ 4,466,237.00	$ 3,138,827.22	$ 119,809.35	$ 1,156,385.00	$ 171,024.78	96.17
8210	TECHNOLOGY: HARDWARE ADDITIONS	$ 51,345.00	$ 0.00	$ 0.00	$ 33,404.24	$ 17,940.76	65.06
8220	TECHNOLOGY: INFRASTRUCTURE ADDIT	$ 640,000.00	$ 0.00	$ 0.00	$ 0.00	$ 640,000.00	0.00
9100	REDEMPTION OF DEBT PRINCIPAL	$ 500,000.00	$ 0.00	$ 0.00	$ 0.00	$ 500,000.00	0.00
9200	INTEREST ON DEBT SERVICE	$ 140,667.00	$ 0.00	$ 0.00	$ 68,691.50	$ 71,975.50	48.83
1	SCHOOL OPERATING FUND	$ 87,745,609.00	$ 8,527,637.88	$ 7,068,392.99	$ 52,634,044.36	$ 26,583,926.76	69.70
FD 4	FOOD SERVICE FUND						
1110	SALARIES: ADMINISTRATIVE	$ 68,607.00	$ 0.00	$ 5,717.25	$ 51,455.25	$ 17,151.75	75.00
1150	SALARIES: OFFICE CLERICAL	$ 41,062.00	$ 0.00	$ 3,421.84	$ 29,085.64	$ 11,976.36	70.83
1193	SALARIES: COOKS REGULAR	$ 1,200,995.00	$ 0.00	$ 112,910.88	$ 805,342.69	$ 395,652.31	67.06
1493	SALARIES: COOKS PART-TIME	$ 105,751.00	$ 0.00	$ 9,846.76	$ 67,802.45	$ 37,948.55	64.12
1593	SALARIES: COOKS SUBSTITUTES	$ 81,734.00	$ 0.00	$ 2,758.00	$ 20,874.00	$ 60,860.00	25.54
2100	FICA BENEFITS	$ 108,991.00	$ 0.00	$ 9,742.17	$ 70,724.56	$ 38,266.44	64.89
2210	VRS BENEFITS-PLAN 1 AND 2	$ 111,288.00	$ 0.00	$ 9,781.11	$ 71,185.49	$ 40,102.51	63.97
2220	VRS BENEFITS-HYBRID PLAN	$ 110,926.00	$ 0.00	$ 10,056.58	$ 73,373.24	$ 37,552.76	66.15
2300	HMP BENEFITS	$ 401,889.00	$ 0.00	$ 38,145.02	$ 260,990.16	$ 140,898.84	64.94
2320	HSA EMPLOYER CONTRIBUTIONS	$ 22,200.00	$ 0.00	$ 2,240.00	$ 15,680.00	$ 6,520.00	70.63
2400	GLI BENEFIT	$ 17,607.00	$ 0.00	$ 1,683.63	$ 11,979.84	$ 5,627.16	68.04
2510	DISABILITY INSURANCE-HYBRID PLAN	$ 3,488.00	$ 0.00	$ 335.32	$ 2,316.92	$ 1,171.08	66.43
2600	UNEMPLOYMENT INSURANCE	$ 730.00	$ 0.00	$ 0.00	$ 729.78	$ 0.22	99.97
2750	RETIREE HEALTH CARE CREDIT	$ 24,807.00	$ 0.00	$ 2,317.02	$ 16,760.36	$ 8,046.64	67.56
2830	TERMINATION PAY	$ 5,088.00	$ 0.00	$ 0.00	$ 5,087.50	$ 0.50	99.99
3000	PURCHASED SERVICES	$ 60,080.00	$ 0.00	$ 2,909.80	$ 52,779.48	$ 7,300.52	87.85
3120	STAFF TRAINING	$ 4,000.00	$ 0.00	$ 0.00	$ 965.61	$ 3,034.39	24.14
5500	TRAVEL	$ 500.00	$ 0.00	$ 0.00	$ 0.00	$ 500.00	0.00
5800	MISCELLANEOUS	$ 300.00	$ 0.00	$ 0.00	$ 0.00	$ 300.00	0.00
6001	OFFICE SUPPLIES	$ 4,000.00	$ 0.00	$ 347.64	$ 1,904.05	$ 2,095.95	47.60
6002	FOOD SERVICES SUPPLIES	$ 1,380,453.00	$ 0.00	$ 199,172.67	$ 1,138,906.20	$ 241,546.80	82.50
6007	REPAIR & MAINTENANCE SUPPLIES	$ 74,462.56	$ 0.00	$ 11,021.70	$ 74,462.64	$ 0.08-	100.00
6011	UNIFORMS & WEARING APPARELS	$ 23,832.00	$ 0.00	$ 1,136.05	$ 23,830.98	$ 1.02	100.00
8100	CAPITAL OUTLAY REPLACEMENT	$ 367,944.44	$ 0.00	$ 0.00	$ 178,388.26	$ 189,556.18	48.48
8200	CAPITAL OUTLAY ADDITIONS	$ 2,950.00	$ 0.00	$ 0.00	$ 2,955.10	$ 5.10-	100.17
4	FOOD SERVICE FUND	$ 4,223,685.00	$ 0.00	$ 423,543.44	$ 2,977,580.20	$ 1,246,104.80	70.50

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For MARCH	Expenditures Year-to-Date	Available Balance	Percent Used
FD 5 TEXTBOOKS FUND							
6020	TEXTBOOKS	$ 1,636,074.00	$ 13,907.23	$ 0.00	$ 153,237.70	$ 1,468,929.07	10.22
5	TEXTBOOKS FUND	$ 1,636,074.00	$ 13,907.23	$ 0.00	$ 153,237.70	$ 1,468,929.07	10.22
GRAND TOTAL		$ 93,605,368.00	$ 8,541,545.11	$ 7,491,936.43	$ 55,764,862.26	$ 29,298,960.63	68.70

This is a draft copy of the March 11, 2024 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At a regular meeting of the Tazewell County School Board Disciplinary Committee held at the Tazewell County Career and Technical Center - Student Center at 12:30 p.m. on March 11, 2024

COMMITTEE MEMBERS PRESENT: Donna Whittington, School Board Vice-Chair
Irene Mullins, School Board Member
Erik Robinson, School Board Member

OTHERS PRESENT: Dr. Chris Stacy, Division Superintendent
James McGee, Director of Secondary Education
Sabrina Holmes, Principal, Richlands Middle School
Patrick Buckner, Assistant Principal, Graham High School
Jerry Smith, Principal, Tazewell High School

Vice-Chair Whittington called the meeting to order at 12:30 p.m.

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Mrs. Mullins, seconded by Mr. Robinson, and passed 3-0 to convene to a closed session for the purpose of discussing the following specific matter:

> Students – Discussion or consideration of admission or disciplinary matters concerning students as authorized by Section 2.2-3711 A 2 of the Code of Virginia.

The Committee returned to open session at 3:22 p.m. In accordance with the Freedom of Information Act, a roll call vote was taken in which all members affirmed that only public business matters lawfully exempted from open meetings, as identified in the motion for closed session, were heard, discussed, or considered by the Tazewell County School Board Disciplinary Committee.

Student Actions

Mrs. Mullins made a motion that Student A be placed on Google Classroom and scheduled for a review in April 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student B be on homebase instruction for the remainder of the 2023-2024 school year and scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student C return to school on March 12, 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student D remain in the Placement Academy for the remainder of the 2023-2024 school year. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student E remain in the Placement Academy for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student F remain in the Placement Academy for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student G remain in the Placement Academy for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student H return to school on March 12, 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student I return to school on March 12, 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student J remain in “in-school” for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student K remain with Edgenuity for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student L remain on homebase for the remainder of the school year and be scheduled for a review in July 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student M return to school on March 12, 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that Student N return to school on March 12, 2024. Mr. Robinson seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion to adjourn at 3:25 p.m. Mr. Robinson seconded the motion, and the Committee unanimously approved.

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www.tcpsva.org

Rigor • Relevance • Relationships
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County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Teachers of the Year**

ENCLOSURE: NA

SUMMARY: School principals will present the following Teachers of the Year for Tazewell County Public Schools:

- High School Teacher of the Year
- CTE Teacher of the Year
- Middle School Teacher of the Year
- Elementary Grades 3-5 Teacher of the Year
- PK and K-2 Teacher of the Year

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **Student Update**

ENCLOSURE:

SUMMARY: Ashton Rowe, Tazewell Area Student Representative, will share an update on the Tazewell area schools with the School Board.

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **Community Service Project Team**

ENCLOSURE:

SUMMARY: The Community Service Project Team (TCCTC teachers: Robert Steele and Sarah Cooke, and TCCTC students: Alana Capshaw, Dalton "Scott" Golcher, and Ella Lawson) will share with the Board about their recent completed project – "Spike's Trike Track".

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **School Library Month – April 2024**

ENCLOSURE:

SUMMARY: School Library Month is the American Association of School Librarian's celebration of school librarians and school libraries. Every April school librarians are encouraged to host activities to help their school and local community celebrate the essential role that strong school libraries play in transforming learning. April 4 is designated as School Librarian Day.

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **National Teacher Day - May 7, 2024**

ENCLOSURE: NA

SUMMARY: National Teacher Day is designated as May 7, 2024 and National Teacher Appreciation Week is May 6-10, 2024. This is an annual event which allows opportunities to recognize and thank past and present teachers for their service and dedication to education and to the students of Tazewell County.

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **National School Nurse Day – May 8, 2024**

ENCLOSURE: NA

SUMMARY: National School Nurse Day is designated as May 8, 2024. Students across the country can have full access to their education, because of the interventions and actions performed by school nurses every day.

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **Autism Awareness Month**

ENCLOSURE: NA

SUMMARY: Melinda Smith, Director of Special Programs, will share information about Autism Awareness Month.

RECOMMENDATION: NA

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April 8, 2024

SUBJECT: **Ratification of Poll Vote**

ENCLOSURE:

SUMMARY: Board members were polled for approval of personnel once after the March 11, 2024 School Board meeting. The Board approved the March 20, 2024 poll vote 5-0.

School Board members will need to ratify the poll vote of March 20, 2024 at the April 8, 2024 School Board meeting.

RECOMMENDATION: That the Tazewell County School Board ratify the poll vote of March 20, 2024.

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April 8, 2024

SUBJECT: **VSBA February 2024 Policy updates, first read**

ENCLOSURE: VSBA February 2024 Policy Updates (redline versions and almost final versions)

SUMMARY: Dr. Stacy will ask for a first read approval of the VSBA February 2024 policy updates. Both the markup versions and the almost final look versions were included in agenda packets for Board members.

RECOMMENDATION: That the Tazewell County School Board approve the VSBA February 2024 Policy updates as a first read.

"Redline" versions are on pages 317-401.

Almost final versions are on pages 402-465.

Explanation of Revisions – February 2024 Policy Update

Policy Code	Revision
BCF	**Advisory Committees to the School Board** Policy and Legal References updated.
BG/GBD	**Board-Staff Communications** Policy updated to recognize collective bargaining.
CBE	**Severance Benefits** Cross References added.
DGD	**Funds for Instructional Materials and Office Supplies** Policy updated to reflect school board's designation of a second person to sign checks disbursing funds from specified accounts.
DJA	**Purchasing Authority** Policy reorganized for clarity. Cross References updated.
DJB	**Petty Cash Funds** Policy updated.
DK	**Payment Procedures** Policy updated.
DO	**Non-Locally Funded Programs** Footnote added for divisions which authorize superintendent to approve some grant proposals.
EBAA	**Reporting of Hazards** Legal References updated.
EBBA	**Emergency First Aid, CPR and AED Certified Personnel** Policy updated.
EBCD	**School Closings** Policy and Cross References updated. *Please note: The policy states that the superintendent may establish any regulations necessary to implement this policy.*
EC	**Buildings and Grounds Management and Maintenance** Cross References updated.

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ECA	**Inventory and Reporting of Loss or Damage** Cross References updated.
EDC	**Authorized Use of School-Owned Facilities and Materials** Policy **DELETED** to avoid duplication with KG Community Use of School Facilities.
ET	**Educational Technology Foundations and Public School Foundations** Cross References updated.
FE	**Playground Equipment** Policy, Legal References, and Cross References updated.
FECBA	**Energy Efficient Construction** Policy **DELETED** because not legally required.
FFA	**Naming School Facilities** Title, Policy and Cross References updated. Footnote added for guidance.
GBC-E2	**Notice of How Employees Who Work Less Than 12 Months Are To Be Paid** Exhibit updated.
GBD/BG	**Board-Staff Communications** Policy updated to recognize collective bargaining.
GBEF	**Lactation Support for Employees** Separated from policy JHCL. Policy, Legal References, and Cross References updated.
GCBEA	**Leave Without Pay** Policy updated to reflect content of Legal References. Legal References updated.
GCPD	**Professional Staff Discipline** Policy updated.
GDB	**Support Staff Employment Status** Policy **DELETED** because not legally required.
IB	**Academic Freedom** Cross References updated.
IC/ID	**School Year/School Day** Policy and Cross References updated.
IKA	**Parental Assistance with Instruction** Legal References and Cross References updated.

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IKB — **Homework**
Policy **DELETED** because not legally required.

IKF — **The Virginia Assessment Program and Graduation Requirements**
Text of policy updated to correct typographical error.
Footnote revised for clarity.

IKFA — **Locally Awarded Verified Credits**
Policy updated.

INDC — **Religion in the Schools**
Cross Reference added.

JFCF — **Drugs in Schools**
Policy and Legal References updated.

JFCJ — **Written Notification of Violation of School Policies by Students in Alternative Education Programs**
Policy and Legal References updated.

JFG — **Search and Seizure**
Cross References updated.

JGDB — **Discipline of Students with Disabilities for Infliction of Serious Bodily Injury**
Policy and Legal References updated.

JHCL — **Lactation Support for Students**
Separated from policy GBEF.
Policy and Cross References updated.

JJAF — **Student-Athlete Sudden Cardiac Arrest**
Policy updated.

Please note: The policy requires the superintendent to develop, and biennially review, procedures to implement this policy.

JM — **Restraint and Seclusion of Students**
Policy and Legal References updated.

Please note: 8 VAC 20-750-70 requires that both this policy and the procedures developed by the superintendent as required by the policy be reviewed annually. Superintendents should be sure that the division's procedures are reviewed and updated on a schedule that complies with that requirement.

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JOB	**Administration of Surveys and Questionnaires** Policy formatting changed to reflect content of Legal References.
KL	**Public Complaints** Cross References updated.
KLB	**Public Complaints About Learning Resources** Sample policies KLB Options 1 and 2 combined to present two possible procedures for considering complaints regarding learning resources.
KLB Opt. 2	**Public Complaints About Learning Resources** Policy **DELETED.** Text combined with former sample policy KLB Option 1.
KLB-E	**Request for Reconsideration of Learning Resources** Exhibit updated.
KMA	**Relations with Parent Organizations** Legal References updated.
LC	**Charter Schools** Policy and Legal References updated.

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ADVISORY COMMITTEES TO THE SCHOOL BOARD

The School Board may appoint advisory councils or committees of citizens of the school division for consultation with reference to specific matters pertaining to local schools. In addition, pursuant to Board of Education regulations, the School Board establishes advisory committees for the following programs: special education and career and technical education. ~~These committees serve without compensation for one-year terms.~~

In addition, the School Board establishes the following advisory bodies: LIST ANY ADVISORY GROUPS ESTABLISHED BY THE SCHOOL BOARD.

Adopted:

_____

_____

Legal Refs.: ~~20 U.S.C. §§ 5964, 6318.~~

Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-18.1, 22.1-86, ~~22.1-214,~~ 22.1-227, ~~22.1-275.1.~~

~~8 VAC 20-40-60.~~

8 VAC 20-81-230.

8 VAC 20-120-50.

Cross Ref.:	BCE	School Board Committees
	BDD	Electronic Participation in School Board Meetings from Remote Locations
	BDDL (Optional)	Electronic Participation in Committee Meetings from Remote Locations
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	EBB	Threat Assessment Teams
	IC/ID	School Year/School Day
	IGBB	Programs for Gifted Students
	KC	Community Involvement in Decision Making

BOARD-STAFF COMMUNICATIONS

The BLANK School Board supports and encourages two-way communication between the ~~board~~ Board and ~~employees.~~ employees.[1] The superintendent is the official representative of the ~~school board~~ School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the ~~school board~~ School Board and/or the superintendent or superintendent's designee.

The ~~school board~~ School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The ~~school board~~ School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The ~~school board~~ School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] School boards which have entered into collective bargaining agreements should revise this sample policy as necessary to reflect any relevant provisions of the collective bargaining agreements.

SEVERANCE BENEFITS

Any severance benefits provided to a departing Superintendent will be publicly announced prior to the Superintendent's departure.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 15.2-1510.1.

Cross Ref.: CBB Appointment and Term of the Division Superintendent
CBD Superintendent's Contract, Compensation and Benefits

FUNDS FOR INSTRUCTIONAL MATERIALS AND OFFICE SUPPLIES

The School Board may, by resolution and subject to the approval of the appropriating body, establish accounts in each of its departments and schools committed solely for the purchase of instructional materials and office supplies. The School Board may authorize the transfer of a percentage of the funds budgeted for a school or division department, not to exceed thirty-five percent of the allocation, into the account.

The account shall be managed by the principal of the school or head of the division department who shall file a monthly accounting of the funds with the superintendent. No additional funds shall be transferred into any such account unless the monthly accounting has been filed. The funds in the account may be disbursed for payment of obligations by issuing a negotiable check signed by the principal or head of the division department, and ~~a second person designated by the School Board.~~ _____.[1] At the close of the fiscal year, all funds remaining in the accounts shall be returned to the School Board simultaneously with a full accounting of the disbursements. All such accounts shall be subject to an annual audit as prescribed by Va. Code § 15.2-2511 and to relevant provisions of the Virginia Public Procurement Act.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-122.1.

Cross Refs.:

DG	Custody and Disbursement of School Funds
DJA	Purchasing Authority
DJB	Petty Cash Funds
DJF	Purchasing Procedures
DJG	Vendor Relations
DK	Payment Procedures

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] The school board should designate a second person to sign disbursement checks.

PURCHASING AUTHORITY

Purchasing Agent

The superintendent with the School Board's formal approval may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All purchases made by the school division will be in accordance with the Virginia Public Procurement Act.

~~All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.~~

Internal Controls

The superintendent, or superintendent's designee, establishes appropriate procedures for internal accounting controls.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.

Purchasing and Contracting

BLANK School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 22.1-70 and 22.1-78.

Cross Refs.:

DA	Management of Funds
DG	Custody and Disbursement of School Funds
DGC	School Activity Funds
DGD	Funds for Instructional Materials and Office Supplies
DI	Financial Accounting and Reporting

DJ	Small Purchasing
DJB	Petty Cash Funds
DJF	Purchasing Procedures

PETTY CASH FUNDS

The ~~school board~~ School Board may by resolution establish one or more petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed $2,000 each.

If it establishes any petty cash funds, the ~~school board~~ School Board will appoint an agent or other person authorized only to approve payment of claims arising from commitments made pursuant to provisions of law from such petty cash funds. Any agent or person into whose hands any such fund is placed may pay such claims therefrom without necessity of prior receipt and audit of the claims by the ~~school board~~ School Board and without approval and issuance of the warrant of the ~~school board~~ School Board.

The clerk of the ~~school board~~ School Board shall report payments from petty cash funds to the ~~school board~~ School Board or to any appointed agent of the ~~school board~~ School Board for approval and reimbursement promptly after any claim has been paid.

A bond in the amount of $4,000.00 will be required for each person distributing petty cash funds, but no additional bond shall be required of any person already bonded in the required amount.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-123.

Cross Ref.: DJF Purchasing Procedures

PAYMENT PROCEDURES

School Board

The School Board examines all claims against it, except those to be paid from petty cash funds or funds for the purchase of instructional materials and office supplies, and when approved, orders or authorizes payment thereof. A record of such approval and order or authorization is made in the minutes of the School Board. Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the School Board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the School Board.

The warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made payable to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education.

Fiscal Agent

The School Board may, by resolution, appoint an agent and deputy agent to examine and approve claims against it. A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each such claim so examined and approved by such agent or ~~his~~ deputy agent shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody, and disbursement of the funds made available to the School Board. The warrant shall be signed by such agent or ~~his~~ deputy agent and countersigned by the clerk or deputy clerk of the School Board.

However, (1) when the agent is the superintendent, who also occupies the position of School Board clerk, a countersignature from the chairman or vice-chairman is required and (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

Each warrant shall be payable to the person or persons, firm or corporation entitled to receive payment. The face of the warrant shall state the purpose or service for which such payment is made and also that such warrant is drawn pursuant to authority delegated to such agent or ~~his~~ deputy agent by the School Board on the specified date.

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Special Warrants[1]

The BLANK County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- all employees under written contract,
- all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- payment on contracts for school construction projects according to the terms of such contracts.

All such special warrants shall be signed by the clerk or deputy clerk of the School Board and countersigned by the superintendent or the chairman or vice-chairman of the School Board. When the superintendent and clerk is one and the same person, such special warrants shall be countersigned by such chairman or vice-chairman. Such payrolls and contracts so paid shall be reviewed and approved by the School Board at its next regular meeting.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-122, 22.1-122.1, 22.1-123.

Cross Refs.: DG Custody and Disbursement of School Funds
DJB Petty Cash Funds
DGD Funds for Instructional Materials and Office Supplies

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Because only county school boards can use special warrants, city school boards should not adopt this section of the policy.

NON-LOCALLY FUNDED PROGRAMS

In order to further the goals and objectives of the school division, the ~~school board~~ School Board may seek sources of revenue to supplement the funds provided through local, state and federal funding.

To promote efficiency in developing proposals and making application for specially funded programs, the superintendent may establish procedures for the preparation of proposals and their review. The superintendent shall ensure that none of the conditions of acceptance is in conflict with the policies of the ~~board~~ Board, the objectives of the division, or state or federal law.

The superintendent or superintendent's designee may submit proposals or applications for grants prior to approval by the ~~school board~~ School Board. No such application or proposal shall be binding on the ~~board~~ Board without its ~~approval.~~ approval.[1]

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-88.

Cross Ref.:

AE	School Division Goals and Objectives
KH	Public Gifts to the Schools
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] If the school board authorizes the superintendent to approve grant applications for certain grants, such as those seeking up to a specified dollar amount, that information should be included here.

REPORTING OF HAZARDS

Any employee who discovers a dangerous condition should report the condition immediately to the employee's supervisor, the superintendent or the superintendent's designee.

The superintendent shall name a designee to evaluate and label toxicity of all art materials used in the division in accordance with criteria established by the Virginia Department of Education. All materials which meet the criteria as toxic shall be so labeled. Such materials are not used in kindergarten through grade 5.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-274.1.

8 VAC 20-530-10., ~~et seq.~~
8 VAC 20-530-20.
8 VAC 20-530-30.
8 VAC 20-530-40.
8 VAC 20-530-50.
8 VAC 20-530-60.
8 VAC 20-530-70.
8 VAC 20-530-80.

EMERGENCY FIRST AID, CPR AND AED CERTIFIED PERSONNEL

In school buildings with an instructional and administrative staff of ten or more, there shall be at least three employees who have current certification or training in emergency first aid, cardiopulmonary resuscitation (CPR) and the use of an automated external defibrillator (AED). If one or more students diagnosed as having diabetes attend such school, there shall be at least two employees who have been trained in the administration of insulin and glucagon.

In school buildings with an instructional and administrative staff of fewer than ten, there shall be at least two employees who have current certification or training in emergency first aid, CPR and the use of an AED. If one or more students diagnosed as having diabetes attend such school, there shall be at least one employee who has been trained in the administration of insulin and glucagon.

When a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant is present, no employee who is not a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant shall assist with the administration of insulin or administer glucagon. Prescriber authorization and parental consent shall be obtained for any employee who is not a registered nurse, advanced practice registered nurse ~~practitioner~~, physician or physician assistant to assist with the administration of insulin and administer glucagon.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-274, 22.1-274.4.

Cross Ref.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
JHCD	Administering Medicines to Students

SCHOOL CLOSINGS

The superintendent or superintendent's designee may order the closing, the delay in opening or the early dismissal of any or all schools in order to protect the safety and welfare of the students and staff. When any or all schools are ordered to be closed for in-person instruction, the superintendent or superintendent's designee may declare an unscheduled remote learning day consistent with applicable laws and policies.

Unless employees are notified that their work schedule is changed because of adverse weather or emergency conditions, it is expected that all employees will work according to the terms of their contract and division policy.

During adverse weather or emergency conditions, employees follow ~~guidelines from the superintendent~~ school division policy and regulations related to work schedules. ~~The guidelines may be reviewed by the school board~~. The superintendent may establish any regulations necessary regarding employee work schedules during school closings.

Adopted:

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_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-98.

Cross Ref.: GAA Staff Time Schedules
IC/ID School Year/School Day

BUILDINGS AND GROUNDS MANAGEMENT AND MAINTENANCE

The superintendent has the general responsibility for the care, custody, and safekeeping of all school property. The principal of each school is responsible for the operation, supervision, care and maintenance of the school plant.

Each school maintains records of regular safety, health and fire inspections that have been conducted and certified by local health and fire departments. The frequency of such inspections is determined by the School Board in consultation with the local health and fire departments. In addition, the school administration equips all exit doors with panic hardware as required by the Uniform Statewide Building Code.

The school division maintains documentation of any pesticide application that includes the target pest, the formulation applied and the specific location of the application.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-79, 22.1-132.2, 22.1-293.

8 VAC 20-131-260.

Cross Refs.:

CF	School Building Administration
EA	Support Services
EB	School Crisis, Emergency Management and Medical Emergency Response Plan
EBCB	Safety Drills
FE	Playground Equipment
GBEC/JFCH/KGC	Tobacco Products and Nicotine Vapor Products
~~IIBEA-R/GAB-R~~	~~Technology Use Guidelines~~
KF	Distribution of Information/Materials
KG	Community Use of School Facilities
KGB	Public Conduct on School Property
KJ	Advertising in the Schools
KL	Public Complaints
KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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INVENTORY AND REPORTING OF LOSS OR DAMAGE

I. Inventories

The superintendent is responsible for implementing a system of inventory of school property to identify items for the purpose of insurance and to control the loss of property.

The inventory shall include, but not be limited to the following: buildings, movable equipment, vehicles and all other items of significant value. Each school shall keep a complete inventory of all equipment, listing make, source, date of purchase, model, serial number, and other identifying data.

II. Reporting Losses

All loss of or damage to school property shall be promptly reported to the superintendent or superintendent's designee.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:

EC	Buildings and Grounds Management and Maintenance
ECAB	Vandalism
EI	Insurance Management
~~JFC-R~~	~~Standards of Student Conduct~~

AUTHORIZED USE OF SCHOOL-OWNED FACILITIES AND MATERIALS

To ensure the security and efficient use of school property, the superintendent shall develop regulations governing the use of all school owned property. The regulation shall address the use of school division facilities, supplies, materials and equipment by employees and outside organizations.

Employees are prohibited from utilizing school property for personal use or gain.

Adopted:

Legal Ref.: Code of Virginia, §§ 22.1-70, 22.1-131, 22.1-132.

Acts 2016, c. 647.

Cross Refs.:

DN	Disposal of Surplus Items
GBEC/JFCH	Tobacco-Free School for Staff and Students
IIBEA/GAB	Acceptable Computer System Use
KF	Distribution of Information/Materials
KG	Community Use of School Facilities
KGA	Sales and Solicitations in Schools
KGC	Use of Tobacco and Electronic Cigarettes on School Premises

EDUCATIONAL TECHNOLOGY FOUNDATIONS AND PUBLIC SCHOOL FOUNDATIONS

The school board may establish educational technology foundations for the express purpose of implementing a public/private partnership to expand access to and improve the quality of educational technology in the division.[1] The school board may also establish public school foundations for the express purpose of implementing a public/private partnership to implement public school improvement projects approved by the school board. Such foundations may be established directly by the school board or by the school board and other organizations or persons, on behalf of the school board by a third party, or through a contract with a corporation as defined by Va. Code § 2.2-212.2:2. The foundations may be established as a cooperative regional effort with other school boards.

I. Requirements

Upon establishing or contracting with a corporation, whether or not other organizations, school boards, or persons are involved, the school board shall:

- Review and approve the articles of incorporation and bylaws
- Establish a system of accounting to protect public funds
- Establish agreement that, upon dissolution of the corporation, any assets remaining after payment of just debts shall be transferred to and become the property of the school board or, if a regional effort, the procedure by which the property may be divided among the school boards
- Require, in any instance in which the school board advances, contributes or loans funds to the corporation, that such contract shall provide for the posting of a bond with surety by the officers of the corporation conditioned to protect the rights of the school board
- Establish terms for the allocation of any profits or revenues between the school board and the corporation
- Take such other steps as may be necessary to comply with applicable law

II. Funding

The school board may (i) advance, contribute or loan funds to such foundations, and (ii) establish an escrow fund for the purpose of funding various educational technology projects.

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM THE FINAL POLICY.

[1] School boards may establish an Educational Technology Foundation, a Public School Foundation, both types of foundations or no foundation. If the school board chooses to establish one type of Foundation but not the other, it should amend the policy as necessary to reflect that choice.

III. Procurement

In making purchases through its public school foundation or purchasing educational technology through its educational technology foundation, the school board is exempt from the Virginia Public Procurement Act, except, relative to such purchases, the school board shall comply with the provisions of Va. Code §§ 2.2-4311 and 2.2-4367 through 2.2-4377.

Adopted:

Legal Ref: Code of Virginia, §§ 2.2-4311, 2.2-4343, 2.2-4367 through 2.2-4377, 22.1-212.2:2.

Cross Refs.:	JRCA	School Providers' Use of Personal Information
	KA	Goals for School-Community Relations
	KH	Public Gifts to the Schools
	~~KM~~	~~Relations with Community Organizations~~
	KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

PLAYGROUND EQUIPMENT

When any playground equipment is installed on School Board property the Board assumes ownership of that equipment unless specifically stated otherwise by agreement. For this reason the maintenance of the playground equipment installed by a school or community group is the responsibility of the School Board.

Once equipment is installed on School Board property, the principal of the ~~school~~ school, or the principal's designee, has the responsibility to inspect the equipment on a regular basis and the ~~authority,~~ authority to order its repair or removal from the school property. The principal may also restrict or deny the use of such equipment until such time as, in ~~his or her~~ the principal's opinion, it is restored to safe a condition.

~~Consideration should be given to designing the outdoor learning environment to support classroom learning.~~

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-293.

~~Guidelines for School Facilities in Virginia's Public Schools (Virginia Department of Education, September 2013).~~

Cross Ref.: KH Public Gifts to the Schools

ENERGY EFFICIENT CONSTRUCTION

Efficient use of energy in construction and operation of school division buildings is a high priority. To the extent permitted by the Public Procurement Act, a proposed project which contains the most energy-efficient plans within an acceptable budget shall have priority. Energy efficiency will be considered in the architectural evaluation.

A continuous study of energy use shall be maintained by the administration for future planning in new construction.

Adopted: _____

Legal Ref.: Code of Virginia, 1950, as amended, sections 22.1-70, 22.1-78.

Cross Refs.: DJF Purchasing Procedures
FA Facilities Development
FEA Educational Facilities Specifications

File: FFA
(Optional)

~~SCHOOL NAMES~~ NAMING SCHOOL FACILITIES

It is the responsibility of the BLANK School Board to determine the name of schools and school facilities in the division. The Board will use the following procedure when naming or renaming a school or school facility in the division: [1]

The Board will solicit and accept input from the public regarding the names of schools and school facilities but reserves the right to make the final decision regarding the name of any school or school facility. Suggestions regarding the name of a school or school facility must be in writing, must state the name of the person or group making the suggestion and must state the reasons supporting the suggestion. The School Board may create a committee to make recommendations to the Board on the naming of any school or school facility.

No school or school facility will be named for a living individual. Schools and school facilities may be named for individuals who have been deceased for at least 10 years.

The Board may rename a school or school facility upon a determination that it is appropriate to do so. ~~The procedure for renaming a school or school facility will be the same as the procedure outlined above.~~

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78, 22.1-79.

Cross Ref.:

BCE	School Board Committees
FF	Public Dedication of New Facilities
KH	Public Gifts to Schools

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] This sample policy includes an example of a procedure for naming schools. Each school board should determine what procedure is appropriate for the division and revise the policy to reflect that procedure.

NOTICE OF HOW EMPLOYEES WHO WORK LESS
THAN 12 MONTHS ARE TO BE PAID

This notifies **[name of employee]** that BLANK school division requires ~~him or her~~ the employee to be paid over 12 months regardless of the fact that ~~he or she~~ the employee will actually work over a shorter time period. Specifically **[name of employee]** will receive **[school division should choose one of the following]**

12 equal monthly payments of **[dollar amount of each payment]** beginning on **[date]**

24 equal bi-monthly payments (or 26 equal payments every two weeks) of **[dollar amounts of each payment]** beginning on **[date].**

In the event that a separation from service occurs before the end of the 12-month payment period, **[name of employee]** will be entitled to an additional payment for the amount actually earned from the beginning of the 12-month pay period until the date of separation from service which has not yet been paid. This additional payment will be included in the employee's final paycheck. For this purpose, "separation from service" has the same meaning as that term is defined in section 1.409A-1(h) of the Treasury Regulations.

BOARD-STAFF COMMUNICATIONS

The BLANK School Board supports and encourages two-way communication between the ~~board~~ Board and employees. The superintendent is the official representative of the ~~school board~~ School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the ~~school board~~ School Board and/or the superintendent or superintendent's designee.

The ~~school board~~ School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The ~~school board~~ School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The ~~school board~~ School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.[1]

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] School boards which have entered into collective bargaining agreements should revise this policy as necessary to reflect any relevant provisions of the collective bargaining agreement.

LACTATION SUPPORT FOR EMPLOYEES

The superintendent shall designate a non-restroom location in each school as an area in which any mother who is employed by the BLANK School Board ~~or enrolled as a student in the division~~ may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view and free from intrusion.

Adopted:

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Legal Refs.: 29 U.S.C. § 218d.

42 U.S.C. § 2000gg.

Code of Virginia, 1950, as amended, §§ 2.2-3905, 22.1-79.6.

Cross Refs.: JHCL Lactation Support for Students

LEAVE WITHOUT PAY

Employee's Debilitating or Life-Threatening Illness or Injury

A leave of absence, without pay, may be granted to employees of the school division who have a debilitating or life-threatening illness or injury and who are not eligible for Family and Medical Leave as described in Policy GCBE Family and Medical Leave because they have not worked for the division for 12 months or have not worked at least 1250 hours according to the Fair Labor Standards Act, 29 U.S.C. § 201 et seq.

Employees with a debilitating or life-threatening illness who are entitled to leave under this policy may take up to ~~thirty (30)~~[4] _____[1] days unpaid leave during their first year of employment with the school division. ~~Leave may be taken only in full-day increments. Leave may be taken only when the employee has no other leave (such as sick leave) available.~~

~~Employees must submit medical documentation of their need for leave. Whenever possible, documentation must be provided prior to leave being taken.~~

~~Approval must be obtained prior to leave being taken.~~

~~All rights under this policy expire at the end of the employee's first year of service.~~

Other Work During Leave

Employees who are on unpaid leave pursuant to this policy or any other policy, except those on leave pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) (see Policy GCBEB Military Leave and Benefits), may not engage in work for which they receive pay or any other type of remuneration without the prior written approval of the ~~superintendent.~~ superintendent or superintendent's designee.

Adopted:

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Legal Ref.: 29 C.F.R. 825.216.

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FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM THE FINAL POLICY.

~~[4]The number of days of unpaid leave is up to the School Board.~~

[1] Virginia law does not mandate the amount of leave school boards must provide. Each school board should determine the amount of leave it wants to provide and state that amount here.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296.

Cross Refs.:	GCBD	Staff Leaves and Absences
	GCBE	Family and Medical Leave
	GCBEB	Military Leave and Benefits
	GCQA	Nonschool Employment by Staff Members

PROFESSIONAL STAFF DISCIPLINE

A. Probation and Dismissal

Teachers may be dismissed for incompetency, immorality, non-compliance with school laws and regulations, disability in accordance with State and federal law, conviction of a felony or a crime of moral turpitude or other good and just cause.

A teacher shall be dismissed if such teacher is or becomes the subject of a founded complaint of child abuse and neglect, pursuant to Va. Code § 63.2-1505, and after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted. The fact of such finding, after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted, shall be grounds for the School Board to recommend that the Board of Education revoke such person's license to teach.

In those instances when licensed personnel are dismissed or resign due to a conviction of any felony; any offense involving the sexual molestation, physical or sexual abuse or rape of a child; any offense involving drugs; or due to having become the subject of a founded case of child abuse or neglect, the School Board shall notify the Board of Education within 10 business days of such dismissal or the acceptance of such resignation.

If a current employee is dismissed because of information appearing on ~~his/her~~ the employee's criminal history record, the School Board shall provide a copy of the information obtained from the Central Criminal Records Exchange to the employee.

Administrative regulations shall be developed for the dismissal or placing on probation of continuing contract teachers and probationary teachers during the school year.

No teacher shall be dismissed or placed on probation solely on the basis of the teachers' refusal to submit to a polygraph examination requested by the School Board.

B. Suspension

Employees of BLANK School Board may be suspended as provided in Policy GCPF Suspension of Staff Members.

C. Failure to Perform Nonemergency Health-Related Services

With the exception of school administrative personnel and employees who have the specific duty to deliver health-related services, no licensed instructional employee, instructional aide, or clerical employee shall be disciplined, placed on probation, or dismissed on the basis of such employee's refusal to (i) perform nonemergency health-related services for students or (ii) obtain training in the administration of insulin and

glucagon. However, instructional aides and clerical employees may not refuse to dispense oral medications.

"Health-related services" means those activities which, when performed in a health care facility, must be delivered by or under the supervision of a licensed or certified professional.

D. Effect of Probation Pursuant to Va. Code §18.2-251

For purposes of this policy, a court's placing an individual on probation pursuant to Va. Code § 18.2-251 shall be treated as a conviction and as a finding of guilt.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 18.2-251, 22.1-274, 22.1-296.2, 22.1-307, 22.1-313, 22.1-315.

Cross Refs.:

GBM	Professional Staff Grievances
GCE	Part-Time and Substitute Staff Employment
GCG	Professional Staff Probationary Term and Continuing Contract
GCDA	Effect of Criminal Conviction or Founded Complaint of Child Abuse or Neglect
GCPF	Suspension of Staff Members
JHC	Student Health Services
JHCD	Administering Medicines to Students

SUPPORT STAFF EMPLOYMENT STATUS

Support staff are not issued written contracts unless such contracts are required by law.

The school division employs three types of support staff:

- Temporary employees who are hired for short-term needs on a daily basis; these employees do not receive benefits and are paid only for hours worked.
- Probationary employees who are fully qualified new employees assigned to authorized positions; these employees are eligible for salary increases and receive benefits.
- Regular employees who have successfully completed the prescribed probationary period; regular employees receive all employment benefits available under School Board policy.

The employment of support personnel may be terminated with fifteen calendar days' notice. Support personnel may also be subject to immediate dismissal for just cause.

Support personnel who are removed from employment for just cause shall be ineligible thereafter for employment by BLANK School Board.

Employees of BLANK School Board may be suspended as provided in Policy GCPF Suspension of Staff Members.

Adopted:

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_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Ref.: GCDA Effect of Criminal Conviction or Founded Complaint of Child Abuse or Neglect
GDG Support Staff Probationary Period
GBMA Support Staff Grievances
GCPF Suspension of Staff Members

ACADEMIC FREEDOM

The School Board seeks to educate young people in the democratic tradition, to foster a recognition of individual freedom and social responsibility, and to inspire meaningful awareness of and respect for the Constitution and the Bill of Rights.

Freedom of individual conscience, association, and expression are encouraged and fairness in procedures is observed both to safeguard the legitimate interests of the schools and to exhibit by appropriate examples the basic objectives of a democratic society as set forth in the Constitutions of the United States and the Commonwealth of Virginia.

Students may express their beliefs about religion in homework, artwork, and other written and oral assignments free from discrimination based on the religious content of their submissions. Such home and classroom work is evaluated by ordinary academic standards of substance and relevance and against other legitimate pedagogical concerns identified by the school.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-203.3.

Cross Ref.: ~~IKB Homework~~
INDC Religion in the Schools

SCHOOL YEAR/SCHOOL DAY

School Year

The length of the school year is at least 180 teaching days or 990 teaching hours. The School Board offers in-person instruction to each student enrolled in an elementary or secondary school in the division for at least 990 teaching hours except as otherwise permitted by Va. Code § 22.1-98.C.4 or Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia. Days on which a school or schools or all the schools in the division are closed due to severe weather or other emergencies are made up as provided below if necessary to meet these requirements.

Students are provided a minimum of 680 hours of instructional time in elementary school in the four academic disciplines of English, mathematics, science, and history and social science.

Unstructured recreational time that is intended to develop teamwork, social skills, and overall physical fitness may be included in the calculation of total instructional time or teaching hours for elementary school, provided that such unstructured recreational time does not exceed 15 percent of total instructional time or teaching hours.

Make Up Days

If severe weather conditions or other emergency situations result in the closing of a school or schools or all the schools in the school division or in an unscheduled remote learning day for a school or schools in the division for

- five or fewer days, all missed days are made up by adding teaching days to the school calendar or extending the length of the school day;
- six days or more, the first five days plus one day for each two days missed in excess of the first five are made up by adding teaching days to the school calendar or extending the length of the school day.

If severe weather conditions or other emergency situations result in the closing of any school in the school division and such school has been unable to meet the 180 teaching day requirement, the school division may make up the missed teaching days by providing its students with instructional hours equivalent to such missed teaching days to meet the minimum 990 teaching hour requirement.

If severe weather conditions or other emergency situations result in the closing of any school in the school division for in-person instruction, the school division may declare an unscheduled remote learning day whereby the school provides instruction and student services that are consistent with guidelines established by the Department of Education to ensure the equitable provision of such services. No more than 10 unscheduled remote learning days will be declared in a school year unless the Superintendent of Public Instruction grants an extension.

The Board of Education may waive the requirement that the school division provide additional teaching days or teaching hours to compensate for school closings resulting from a declared state of emergency or severe weather conditions or other emergency situations under certain circumstances. If the School Board desires a waiver, it will submit a request to the Board of Education. The request will include evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chairman of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted before requesting a waiver. If the waiver is denied, the school division will make up the missed instructional time.

The Board of Education waives the requirement that school divisions provide additional teaching days or teaching hours to compensate for school closings resulting from an evacuation directed and compelled by the Governor pursuant to Va. Code § 44-146.17 for up to five teaching days. If the School Board desires such a waiver, it notifies the Board of Education and provides evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chair of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted. After receiving such notification, the Board of Education grants the waiver and there is no proportionate reduction in the amount paid by the Commonwealth from the Basic School Aid Fund. Further, the local appropriations for educational purposes necessary to fund 180 teaching days or 990 teaching hours shall not be proportionally reduced by the local appropriating body due to any reduction in the length of the term of any school or the schools in a school division permitted by such waiver.

School Calendar

The School Board establishes the division's calendar in accordance with state law.[1] The School Board establishes teaching contracts in accordance with applicable

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] School divisions may set the school calendar such that the first day students are required to attend is up to 14 days before Labor Day. Divisions beginning school prior to Labor Day must close from the Friday immediately preceding Labor Day through Labor Day except as follows. Divisions granted a waiver to open prior to Labor Day for the 2018-2019 school year may begin school earlier than 14 days before Labor Day but must close the Friday immediately preceding Labor Day. Divisions granted a waiver to open prior to Labor Day for the 2011-2012 school year may begin school earlier than 14 days before Labor Day and are not required to close the Friday immediately preceding Labor Day. In addition, any school board in Planning District 16 (which includes the City of Fredericksburg and the counties of Caroline, King George, Spotsylvania and Stafford) that was not granted a good cause waiver pursuant to Va. Code § 22.1-79.1 for the 2018-2019 school year but would qualify for such a waiver pursuant to Va. Code § 22.1-79.1 as it was in effect prior to July 1, 2019, for the 2019-2020 school year may set the school calendar so that the first day students are required to attend is earlier than Labor Day, including earlier than 14 days before Labor Day. Additionally, the school board of any

regulations of the Board of Education to include contingencies for making up teaching days and teaching hours missed for emergency situations.

An advisory committee composed of teachers, parents and school administration may be utilized to recommend a proposed calendar to the superintendent. The recommendation of this committee is advisory.

Joint or Regional Schools

School boards operating joint or regional high schools, including regional charter schools, offering a specialized curriculum leading to a high school diploma and a postsecondary credential, such as industry certification, career certificate, or degree may, by agreement, establish alternative schedules for the delivery of instruction. Those schedules may include alternatives to standard school day and year requirements, subject to the issuance of any necessary waivers by the Board of Education and relevant Board of Education regulations.

Certification

The superintendent and School Board chair certify the total number of teaching days and teaching hours each year as part of the annual report to the Board of Education.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended §§ 22.1-26, 22.1-79.1, 22.1-98, 22.1-200.2.

Acts 2019, cc. 569, 570 and 637.

(footnote 1 continued)

school division located in Planning District 16 that is entirely surrounded by two school divisions that either were granted a waiver pursuant to Chapter 3 of the Acts of Assembly of 2012, Special Session I, or would qualify for a good cause waiver pursuant to § 22.1-79.1 as it was in effect prior to July 1, 2019, for the 2019-2020 school year may open schools on the same opening date as either such surrounding school division.

Joint or regional schools, such as academic year Governor's Schools, may set the school calendar so that the first day students are required to attend school will be the same as the day set by any of the participating school divisions.

The Virginia Department of Education has prepared information that provides a convenient source for school divisions to determine whether they have had waivers in the past and thus which legal provisions apply to the division. That information can be found at http://www.doe.virginia.gov/boe/pre-labor-day_waiver/index.shtml.

Cross Ref.:	BCF	Advisory Committees to the School Board
	DL	Payroll Procedures
	EBCD	School Closings
	GAA	Staff Time Schedules
	IKF	The Virginia Assessment Program and Graduation Requirements
	IKFD[2]	Alternative Paths to Attaining Standard Units of Credit

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[2] Policy IKFD is an optional policy. A division which has not adopted it should not add it as a Cross Reference here.

PARENTAL ASSISTANCE WITH INSTRUCTION

The BLANK School Board encourages parents to provide instructional assistance to their children in the home. The school division may offer a voluntary training program to the parents of children in kindergarten through third grade to assist them in developing the skills necessary to provide effective instructional assistance to their children.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § ~~22.1-253.13:7.C.5.~~ 22.1-253.13:7.

Cross Ref.: IGBC Parental Involvement
~~IKB Homework~~

HOMEWORK

Homework provides an essential communication link between the school and the home. One measure of a program or course is the quality of the work done at home by the student. A strong home-school partnership, with many lasting benefits for the individual student and the student's family, can be greatly enhanced by a sound program of homework. In addition, homework should be an important tool in developing independent thought, self-direction and self-discipline. It assists the student in developing good work habits and in the wise use of time.

Guidelines for homework include:

- Homework should be assigned after introduction and thorough explanation of the skills necessary to successfully complete the assignment.
- Homework should be assigned in such a manner that it will be clearly understood by all students.
- Homework should serve a valid purpose and be closely related to classroom activities.
- A student's access to resource materials should be considered when making assignments.
- Homework should be evaluated promptly and returned to the student. Appropriate rewards should be given to those students who successfully complete assigned work. Effort and competency should be recognized and rewarded.
- Teachers should seek to determine the cause if a student regularly fails to complete assigned work. Teachers should not avoid giving homework because they believe students will not do the work.
- Excessive homework, like the absence of homework, should be avoided.
- Homework should not be used for disciplinary purposes
- Teachers and administrators should take appropriate steps to communicate with parents regarding the division's homework policy and to solicit their support.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Ref.: IB Academic Freedom
IGBC Parental Involvement
IKA Parental Assistance with Instruction

THE VIRGINIA ASSESSMENT PROGRAM AND GRADUATION REQUIREMENTS

Generally

The Board of Education has established educational objectives known as the Standards of Learning (SOLs), which form the core of Virginia's educational program, and other education objectives, which together are designed to ensure the development of the skills that are necessary for success in school and in preparation for life in the years beyond.

The BLANK School Board has developed and implemented a program of instruction that is aligned to the Standards of Learning and that meets or exceeds[1] the requirements of the Board of Education. It awards diplomas to all secondary school students, including students who transfer from nonpublic schools or from home instruction, who meet the requirements prescribed by the Board of Education and meet such other requirements as are prescribed by the school board and approved by the Board of Education.[2]

BLANK School Board awards diplomas and certificates in accordance with state laws and regulations. The requirements for a student to earn a diploma and graduate from high school are those in effect when the student enters ninth grade for the first time.

Children of Certain Federal Employees

In order to facilitate the on-time graduation of children of federal ~~employes~~ employees serving under orders pursuant to Title 22 or 50 of the United States Code enrolled in kindergarten through grade 12, the superintendent or superintendent's designee

- waives specific courses required for graduation if similar coursework has been satisfactorily completed in a local education agency in the state from which the child is sent, brought, or caused to be sent or brought or provides reasonable justification for denial of such waiver. If a waiver is not granted to a student who would qualify to graduate in the state from which the student is sent, brought, or caused to be sent or brought, the school division provides an alternative means of acquiring required coursework so that graduation may occur on time; and

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Divisions which have graduation requirements which exceed the requirements of the Board of Education should include them in this ~~policy, or in an accompanying regulation.~~ policy.

[2] Divisions which do not have requirements other than those prescribed by the Board of Education should not adopt the portion of this sentence beginning with "and meet".

- accepts, in lieu of testing requirements for graduation in Virginia, (i) exit or end-of-course exams required for graduation from the state from which the student is sent, brought, or caused to be sent or brought, (ii) national norm-referenced achievement tests, or (iii) alternative testing acceptable in Virginia.

The parent serving under orders pursuant to Title 22 or 50 of the United States Code must present documents indicating that the parent is required to move in order to perform the parent's job responsibilities and such move results in the student's relocation to the school division.

Virginia Assessment Program

In kindergarten through eighth grade, where the administration of Virginia Assessment Program tests are required by the Board of Education, each student is expected to take the tests following instruction. Students who are accelerated take the test aligned with the highest grade level, following instruction in the content. No student takes more than one test in any content area in each year, except in the case of expedited retakes as provided for in 8 VAC 20-131-30. Schools use the test results in kindergarten through eighth grade as part of a set of multiple criteria for determining the promotion or retention of students.

Each student in middle and secondary school takes all applicable end-of-course SOL tests following course instruction. The superintendent certifies to the Department of Education that the division's policy for dropping courses ensures that students' course schedules are not changed to avoid end-of-course SOL tests. Students who achieve a passing score on an end-of-course SOL test will be awarded a verified unit of credit in that course in accordance with 8 VAC 20-131-110. Students may earn verified credits in any courses for which end-of-course SOL tests are available. Students are not required to take an end-of-course SOL test in an academic subject after they have earned the number of verified credits required for that academic content area for graduation unless such test is necessary in order for the school to meet federal accountability requirements. Middle and secondary schools may consider the student's end-of-course SOL test score in determining the student's final course grade.

Participation in the Virginia Assessment Program by students with disabilities is prescribed by provisions of their Individualized Education Program (IEP) or 504 Plan. All students with disabilities are assessed with appropriate accommodations and alternate assessments where necessary.

Any student identified as an English Learner (EL) participates in the Virginia Assessment Program. A school-based committee convenes and makes determinations regarding the participation level of EL students in the Virginia Assessment Program. In kindergarten through eighth grade, EL students may be granted a one-time exemption from SOL testing in the areas of writing, and history and social science.

Definitions

Authentic Performance Assessment

An "Authentic Performance Assessment" is a test that complies with guidelines adopted by the Board of Education that requires students to perform a task or create a product that is typically scored using a rubric.

Standard Unit of Credit

A "standard unit of credit" or "standard credit" is a credit awarded for a course in which the student successfully completes 140 clock hours of instruction and the requirements of the course. A standard unit of credit may be awarded based on a waiver of the 140 clock hour requirement as provided in Policy IKFD Alternative Paths to Attaining Standard Units of Credit.[3]

Verified Unit of Credit

A "verified unit of credit" or "verified credit" is a credit awarded for a course in which a student earns a standard unit of credit and completes one of the following:

1. Achieves a passing score on a corresponding end-of-course SOL test.
2. Achieves a passing score on an additional test, as defined in 8 VAC 20-131-5, as a part of the Virginia Assessment Program.
3. Meets the criteria for the receipt of a locally awarded verified credit when the student has not passed a corresponding SOL test.
4. Meets the criteria for the receipt of a verified credit for English (writing) by demonstrating mastery of the content of the associated course on an authentic performance assessment that complies with guidelines adopted by the Board of Education.

Students may also earn verified credits by taking alternative tests to the SOL assessment. Such tests may only be those approved by the Virginia Board of Education, and the student may earn verified credits only by achieving that score established by the Board of Education.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[3] Policy IKFD Alternative Paths to Attaining Standard Units of Credit is optional. School boards which do not adopt it should not include this sentence.

Virginia Assessment Program

The "Virginia Assessment Program" is a system used to evaluate student achievement that includes SOL tests and additional tests that may be approved from time to time by the Board of Education.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-370, 22.1-371, 22.1-380, 22.1-253.13:1, 22.1-253.13:4.

8 VAC 20-131-5.

8 VAC 20-131-30.

8 VAC 20-131-50.

8 VAC 20-131-51.

8 VAC 20-131-110.

~~Guidelines for Graduation Requirements; Local Alternative Paths to Standard Units of Credit (Virginia Board of Education Oct. 2015).~~

Cross Refs.:

IAA	Notification of Learning Objectives
IGBA	Programs for Students with Disabilities
IKFA	Locally Awarded Verified Credits
IKFD	Alternative Paths to Attaining Standard Units of Credit
IKH	Retaking SOL Assessments

LOCALLY AWARDED VERIFIED CREDITS

Generally

The BLANK School Board awards verified credits in accordance with Virginia law and Virginia Board of Education regulations.

To be eligible for locally awarded verified credits as credit accommodations, students with disabilities must meet all criteria established by Virginia law or regulation and eligibility for such credit accommodations must be established in the student's Individualized Education Program (IEP) or Section 504 plan.

Review Panels

The BLANK School Board appoints review panels comprised of at least three educators to consider evidence of the student's achievement. Different panels may be appointed for individual schools or groups of schools.

The review panel reviews information which provides evidence of the student's achievement of adequate knowledge of the Standards of Learning content. The panel has discretion in determining the information it considers. That information may include, but is not limited to, results of classroom assessments, divisionwide exams, course grades and additional academic assignments (e.g. papers, projects, essays or written questions) as the panel deems appropriate.

Based on the evidence it reviews, the review panel may:

- award the verified credit;
- deny the verified credit;
- suggest participation in a remedial program and retesting; or
- make additional academic assignments prior to determining whether to award the verified credit.

The school board must choose one of the following statements:

The decision of the review panel is final.

OR

The decision of the review panel may be appealed to the ~~school board~~ School Board in accordance with ~~regulations~~ procedures developed by the ~~board.~~ Board.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:3.

8 VAC 20-131-110.

Revised Guidance Governing the Use of Locally-Awarded Verified Credits (Virginia Department of Education May 11, 2018) (attachment to Virginia Department of Education Superintendent's Memo No. 130-18 (May 11, 2018)).

RELIGION IN THE SCHOOLS

The BLANK School Board is neutral in matters of religion. This means that the BLANK schools

- assume no role or responsibility for the religious training of any student and
- do not become involved in the religious belief, disbelief or doubt of any student.

This neutrality does not preclude or hinder the BLANK school division in fulfilling its responsibility to educate students to be tolerant and respectful of religious diversity. The division recognizes that one of its educational responsibilities is to advance the students' knowledge and appreciation of the role that religion has played in the social, cultural and historical development of civilization.

Therefore, the division approaches religion from an objective, curriculum-related perspective, encouraging all students and staff members to be aware of the diversity of beliefs and respectful of each other's religious and/or non-religious views. In that spirit of respect, students and staff members may be excused from participating in activities that are contrary to their religious beliefs.

The School Board may authorize, as an elective in grades nine through 12 with appropriate credits toward graduation, a comparative religion class that focuses on the basic tenets, history, and religious observances and rites of world religions.

Adopted:

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Legal Refs.: U.S. Const. amend. I.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-202.1.

Cross Refs.: IB Academic Freedom

DRUGS IN SCHOOL

I. Generally

No person may manufacture, sell or distribute or possess with intent to sell, give or distribute any "controlled substance," "imitation controlled substance," or "marijuana," as all are defined in Virginia law, while

- on the property, including building or grounds, of any public school;
- on public property or any property open to public use within 1,000 feet of the property, including building or grounds, of any public school;
- on any school bus; or
- at any designated school bus stop or any public property or any property open to public use within 1,000 feet of such school bus stop during the time when school children are waiting to be picked up and transported to or are being dropped off from school or a school sponsored activity.

A. Expulsion

A student who is determined to have brought a controlled substance, imitation controlled substance, or marijuana onto school property or to a school-sponsored activity may be expelled in accordance with Policy JGD/JGE Student Suspension/Expulsion. The School Board may determine, based on the facts of the particular case that special circumstances exist and no disciplinary action or another form of discipline is appropriate. The School Board authorizes the superintendent or superintendent's designee to conduct a preliminary review of such cases to determine whether a disciplinary action other than expulsion is appropriate. Any disciplinary action imposed pursuant to such a review must be taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

B. Prevention and Intervention

Any student who violates this policy shall participate in the prevention and intervention activities identified in BLANK school division's drug and violence prevention plan.

The School Board may require any student who has been found to have been in possession of, or under the influence of, drugs or alcohol on a school bus, on school property, or at a school-sponsored activity in violation of School Board policies, to undergo evaluation for drug or alcohol abuse, or both, and, if recommended by the evaluator and with the consent of the student's parent, to participate in a treatment program.

C. Required Reporting to Parents and Local Law Enforcement

The principal reports a violation of this policy to parents and local law enforcement as required by Policy CLA Reporting Acts of Violence and Substance Abuse.

II. Students with Disabilities

A. Students with disabilities are subject to the provisions of Section I of this policy and may be disciplined to the same extent as a nondisabled student provided the manifestation review committee determines that the violation was not a manifestation of the student's disability. The provisions of Policy JGDA Disciplining Students with Disabilities will be followed in addition to the regular disciplinary procedures.

B. Additional authority to remove a student with a disability from school for a drug violation.

1. In addition to the authority granted in Section I and Section II, subsection A above, a student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. The removal should not be in excess of any removal imposed on a student without a disability for the same offense.

2. For purposes of this forty-five (45) school day removal, "illegal drugs" and "controlled substance" are defined by federal law as follows:

a. Controlled substance means a drug or other substance identified under schedules I, II, III, IV, or V in § 202(c) of the Controlled Substances Act at 21 U.S.C. § 812(c).

b. Illegal drug means a controlled substance, but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.

Adopted:

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Legal Refs: 20 U.S.C. § 1415
21 U.S.C. § 812.

Code of Virginia, 1950, as amended, §§ 18.2-247, 18.2-250, 18.2-255.2, 22.1-277.08, 54.1-3401.

8 VAC 20-81-10.

Cross Refs:

CLA	Reporting Acts of Violence and Substance Abuse
JGD/JGE	Student Suspension/Expulsion
JFC	Student Conduct
JGDA	Disciplining Students with Disabilities

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- on public property or any property open to public use within 1,000 feet of the property, including building or grounds, of any public school;
- on any school bus; or
- at any designated school bus stop or any public property or any property open to public use within 1,000 feet of such school bus stop during the time when school children are waiting to be picked up and transported to or are being dropped off from school or a school sponsored activity.

A. Expulsion

A student who is determined to have brought a controlled substance, imitation controlled substance, or marijuana onto school property or to a school-sponsored activity may be expelled in accordance with Policy JGD/JGE Student Suspension/Expulsion. The superintendent may determine, based on the facts of the particular case, that special circumstances exist and no disciplinary action or another form of discipline is appropriate. Any such disciplinary action shall be taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

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b. Illegal drug means a controlled substance, but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.

Adopted:

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Legal Refs: 20 U.S.C. § 1415.
21 U.S.C. § 812.

Code of Virginia, 1950, as amended, §§ 18.2-247, 18.2-250, 18.2-255.2, 22.1-277.08, 54.1-3401.

8 VAC 20-81-10.

Cross Refs:	CLA	Reporting Acts of Violence and Substance Abuse
	JGD/JGE	Student Suspension/Expulsion
	JFC	Student Conduct
	JGDA	Disciplining Students with Disabilities

WRITTEN NOTIFICATION OF VIOLATION OF SCHOOL POLICIES BY STUDENTS IN ALTERNATIVE EDUCATION PROGRAMS

The School Board requires written notification of an offense to the parent, guardian or other person having charge or control of a pupil in an alternative education program as described in Va. Code § 22.1-209.1:2 when

- a pupil commits an offense in violation of School Board policies and school officials determine the offense was committed without the willful intent to violate such policies, or

- the offense did not endanger the health and safety of the individual or other persons.

The notification identifying the nature of the offense shall be made no later than two school days following the incident. The School Board requires the principal of the school the child attends, or other appropriate school personnel, to develop appropriate measures, in conjunction with the pupil's parent or guardian, for correcting such behavior.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § ~~22.1-209.1:2(D)~~ 22.1-209.1:2.

SEARCH AND SEIZURE

A search involves an invasion of privacy. Whether a search of a student is permissible depends on a balancing of the student's right to privacy and freedom from unreasonable search and seizure against the school division's responsibility to protect the health, safety and welfare of all persons in the school community and to carry out its educational mission. To maintain order and discipline in the schools and to protect the health, safety and welfare of students and school personnel, school authorities may search a student, student belongings, student lockers or student automobiles under the circumstances outlined below and may seize any illegal, unauthorized or contraband materials discovered in the search.

As used in this policy, the term "unauthorized" means any item dangerous to the health or safety of students or school personnel, or disruptive of any lawful function, mission or process of the school or any item described as unauthorized in school rules available beforehand to the student.

The locations at which searches of students and student property may be conducted are not limited to the school building or school property. Searches may be conducted wherever the student is involved in a school-sponsored function.

PERSONAL SEARCHES

A student's person and/or personal effects (e.g. purse, book bag, etc.) may be searched by a school official whenever the official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation.

All individual searches of students must be based on reasonable suspicion. In order to be permissible, the search must be:

- justified at its inception and
- reasonably related in scope to the circumstances justifying the search.

An individual search is justified at its inception when a school official has reasonable grounds, based on the totality of the known circumstances, for suspecting that the search will reveal evidence that the student has violated or is violating either the law or the rules of the school. A search is reasonable in scope when it is reasonably related to the objectives of the search and is not excessively intrusive in light of the age and sex of the student and the nature of the suspected infraction.

A personal search may include requiring a student to be scanned with a metal detector.

A pat down search of a student may only be conducted if a school administrator has established a high level of reasonable suspicion that evidence will be found to corroborate suspicion that a law or school rule has been broken. If a pat down search of

a student's person is conducted, it will be conducted in private by a school official of the same sex and with an adult witness of the same sex present.

Strip searches involve an extreme intrusion into the rights of a student and may only be conducted when an extremely serious situation exists requiring immediate action because of an imminent threat of death or great bodily injury to a person or persons[1]. If a strip search is necessary the school official should contact the appropriate law enforcement official, and the search should be conducted by a sworn law enforcement officer of the same sex, in the presence of a same sex adult witness. School officials may only conduct a strip search in cases where it is necessary to avoid the imminent threat of death or great bodily injury to the student or another person. If a strip search must be conducted by a school official, it must be by a same sex official with a same sex adult witness, and the school official must have the prior approval of the superintendent or superintendent's designee, unless the health or safety of the student is endangered by the delay.

LOCKER AND DESK SEARCHES

Student lockers and desks are school property and remain at all times under the control of the school; however, students are expected to assume full responsibility for the security of their lockers and are responsible for the content of their assigned locker at all times. Periodic general inspections of lockers and desks may be conducted by school authorities for any reason at any time without notice, without student consent and without a search warrant.

AUTOMOBILE SEARCHES

Students are permitted to park on school premises as a matter of privilege, not of right. The school retains authority to conduct routine patrols of student parking lots and inspections of the exteriors of student automobiles on school property. The interiors of student vehicles may be inspected whenever a school official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation, or that illegal or unauthorized materials or other evidence of illegal or otherwise prohibited activities are contained inside the automobile. Such patrols and inspections may be conducted without notice, without student consent and without a search warrant.

COMPUTER SEARCHES

The school computer system, as defined in Policy GAB/IIBEA Acceptable Computer System Use, is school property. Students are only authorized to use the school's computer system and other similar educational technology consistent with the

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Some school boards may chose to prohibit the use of strip searches by school personnel altogether. Such boards should delete this paragraph from their policy.

educational mission of the school and in accordance with Policy GAB/IIBEA Acceptable Computer System Use. School officials may search school computers, software and internet access records at any time for any reason and without student consent.

CONSENT SEARCHES

If a student gives a school official consent for a search the school official does not need to demonstrate reasonable suspicion. A student's consent is only valid if given willingly and with knowledge of the meaning of consent. Students should be told of their right to refuse to be searched, and students must not perceive themselves to be at risk of punishment for refusing to grant permission for the search.

SEIZURE OF ILLEGAL MATERIALS

If a properly conducted search yields illegal or contraband materials, such findings shall be turned over to proper legal authorities for ultimate disposition.[2]

Adopted:

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Legal Refs.: New Jersey v. T.L.O., 469 U.S. 325 (1985).

U.S. Const. amend IV.

Va. Const. art.I, § 10.

Code of Virginia, 1950, as amended, §§ 22.1-279.7, 22.1-280.2:3.

Virginia School Search Resource Guide (Virginia Department of Education Oct. 2000).

Cross Ref.[3]:

CLA	Reporting Acts of Violence and Substance Abuse
EGAA	Reproduction and Use of Copyrighted Materials
GAB/IIBEA	Acceptable Computer System Use
JFC	Student Conduct
~~JFC-R~~	~~Standards of Student Conduct~~

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[2] If the School Board's Memorandum of Understanding with the local law enforcement agency addresses turning contraband or illegal materials over to the law enforcement authority, the School Board may want to include a reference to the Memorandum of Understanding in this policy.

[3] Any division that has a student drug testing policy should include a reference to it in the list of Cross References.

JFCD	Weapons in School
JFCF	Drugs in School
KNAJ	Relations with Law Enforcement Authorities

DISCIPLINE OF STUDENTS WITH DISABILITIES FOR INFLICTION OF SERIOUS BODILY INJURY

A student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. If no manifestation is found, the student may be disciplined to the extent that a student without disabilities would be disciplined.

In addition, the applicable procedures of Policies JGDA Disciplining Students with Disabilities and JGD/JGE Student Suspension/Expulsion will be followed.

The term serious bodily injury has the same meaning given the term "serious bodily injury" under paragraph (3) of subsection (h) of section 1365 of title 18 of the United States Code.

Adopted:

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Legal Refs: 18 U.S.C. § 1365(h)(3).
20 U.S.C. § 1415(k)(1)(G)(iii).
34 C.F.R. §§ 300.530(g) and 300.530(i)(3).

Code of Virginia, 1950, as amended, § 22.1-214.

8 VAC 20-81-10.
8 VAC 20-81-160.

Cross Refs:

JFCD	Weapons in School
JFCF	Drugs in School
JGD/JGE	Student Suspension/Expulsion
JGDA	Disciplining Students with Disabilities

LACTATION SUPPORT FOR STUDENTS

The superintendent shall designate a non-restroom location in each school as an area in which ~~any mother who is employed by the BLANK School Board or~~ anyone who is enrolled as a student in the division may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-79.6.

Cross Refs.: GBEF Lactation Support for Employees

STUDENT-ATHLETE SUDDEN CARDIAC ARREST

In order to participate in any extracurricular physical activity, each student-athlete and the student-athlete's parent or guardian must review, on an annual basis, information provided by the school division on symptoms that may lead to sudden cardiac arrest. After reviewing the materials, each student-athlete and the student-athlete's parent or guardian must sign a statement acknowledging receipt of such information, in a manner approved by the Virginia Board of Education.

A student-athlete who is experiencing symptoms that may lead to sudden cardiac arrest must be immediately removed from play. A student-athlete who is removed from play shall not return to play until ~~he~~ the student-athlete is evaluated by and receives written clearance to return to physical activity by an appropriate licensed health care provider as determined by the Virginia Board of Education. The licensed health care provider evaluating student-athletes may be a volunteer.

The superintendent is responsible for developing, biennially reviewing, and updating procedures to implement this policy.[1]

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-271.8.

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY

[1] Va. Code § 22.1-271.8 requires that this policy also be updated biennially.

RESTRAINT AND SECLUSION OF STUDENTS

Physical restraint and seclusion may only be used by BLANK School Board staff[1] for the purpose of behavioral intervention in accordance with this policy and the Virginia Board of Education Regulations Governing the Use of Seclusion and Restraint in Public Elementary and Secondary Schools in Virginia.[2] The School Board encourages the use of positive behavioral interventions and supports to reduce and prevent the need for the use of physical restraint and seclusion.

The superintendent is responsible for developing procedures to address the requirements of the Board of Education Regulations. Those procedures shall include:

- examples of the positive behavioral interventions and support strategies consistent with the student's rights to be treated with dignity and to be free from abuse that the school division uses to address student behavior, including the appropriate use of effective alternatives to physical restraint and seclusion;
- a description of initial and advanced training for school personnel that addresses appropriate use of effective alternatives to physical restraint and seclusion and the proper use of restraint and seclusion;
- a statement of the circumstances in which physical restraint and seclusion may be employed, which shall be no less restrictive than that set forth in 8 VAC 20-750-40 and 8 VAC 20-750-50;
- provisions addressing the
    - notification of parents regarding incidents of physical restraint or seclusion, including the manner of such notification;
    - documentation of the use of physical restraint and seclusion;
    - continuous visual monitoring of the use of any physical restraint or seclusion to ensure the appropriateness of such use and the safety of the student being physically restrained or secluded, other students, school personnel, and others. These provisions shall include exceptions for emergency situations in which securing visual monitoring before implementing the physical restraint or seclusion would, in the reasonable judgment of the school personnel implementing the physical restraint or seclusion, result in serious physical harm or injury to persons;

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] School divisions that utilize school resource officers must address the use of seclusion and restraint by law enforcement personnel in school settings in their memorandum of understanding with the local law enforcement agency that employs the school resource officers.

[2] School boards that do not permit the use of physical restraint ~~and~~ or seclusion should not adopt this policy.

- securing of any room in which a student is placed in seclusion. These provisions shall ensure that any seclusion room or area meet specifications for size and viewing panels that ensure the student's safety at all times, including during a fire or other emergency; and
- the appropriate use and duration of seclusion based on the age and development of the student[3].

The School Board reviews this policy at least annually and updates it as appropriate. The superintendent reviews the procedures at least annually and updates them as appropriate.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-16, ~~22.1-78,~~ 22.1-279.1, 22.1-279.1:1.

8 VAC 20-750-40.

8 VAC 20-750-50.

8 VAC 20-750-70.

Cross Refs.:	BF	Board Policy Manual
	CH	Policy Implementation
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	IGBA	Programs for Students with Disabilities
	JFC	Student Conduct
	JGA	Corporal Punishment
	JGDA	Disciplining Students with Disabilities
	JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury
	KNAJ	Relations with Law Enforcement Authorities

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[3] A school board that does not authorize the use of seclusion should not adopt this requirement and should remove references to seclusion throughout the policy.

ADMINISTRATION OF SURVEYS AND QUESTIONNAIRES

I. Instructional Materials and Surveys

A. Inspection of Instructional Materials

All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded program are available for inspection by the parents or guardians of the student in accordance with Policy KBA Requests for Public Records.

B. Participation in Surveys and Evaluations

No student is required, as part of any federally funded program, to submit to a survey, analysis, or evaluation that reveals information concerning

(1) political affiliations or beliefs of the student or the student's parent,
(2) mental or psychological problems of the student or the student's family,
(3) sex behavior or attitudes,
(4) illegal, anti-social, self-incriminating, or demeaning behavior,
(5) critical appraisals of other individuals with whom respondents have close family relationships,
(6) legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers,
(7) religious practices, affiliations, or beliefs of the student or student's parent, or
~~(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent.~~
(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program),

without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent.

C. Surveys Requesting Sexual Information

In any case in which a questionnaire or survey requesting that students provide sexual information, mental health information, medical information, information on student health risk behaviors pursuant to Va. Code § 32.1-73.8, other information on controlled substance use, or any other information that the School Board deems to be sensitive in nature is to be administered, the School

Board notifies the parent concerning the administration of such questionnaire or survey in writing at least 30 days prior to its administration. The notice informs the parent of the nature and types of questions included in the questionnaire or survey, the purposes and age-appropriateness of the questionnaire or survey, how information collected by the questionnaire or survey will be used, who will have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results will be disclosed. In any case in which a questionnaire or survey is required by state law or is requested by a state agency, the relevant state agency shall provide the School Board with all information required to be included in the notice to parents. The parent has the right to review the questionnaire or survey in a manner mutually agreed upon by the school and the parent and exempt the parent's child from participating in the questionnaire or survey. Unless required by federal or state law or regulation, school personnel administering any such questionnaire or survey do not disclose personally identifiable information.

No questionnaire or survey requesting that students provide sexual information shall be administered to any student in kindergarten through grade six.

D. Additional Protections

In the event of the administration or distribution of a survey containing one or more of the subjects listed in subsection I.B. above, the privacy of students to whom the survey is administered is protected by: **[insert list of arrangements to protect student privacy in the event of the administration or distribution of a survey containing one or more of the subjects listed in subsection I.B. above.]**

II. Physical Examinations and Screenings

If the BLANK School Division administers any physical examinations or screenings other than

- those required by Virginia law, and
- surveys administered to a student in accordance with the Individuals with Disabilities Education Act,

policies regarding those examinations or screenings will be developed and adopted in consultation with parents.

III. Commercial Use of Information

Questionnaires and surveys are not administered to public school students during the regular school day or at school-sponsored events without written, informed parental consent when participation in such questionnaire or survey may subsequently result in the sale for commercial purposes of personal information regarding the individual student.

This subsection does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as the following:

- college or other postsecondary education recruitment, or military recruitment;
- book clubs, magazines, and programs providing access to low-cost literary products;
- curriculum and instructional materials used by elementary schools and secondary schools;
- tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- the sale by students of products or services to raise funds for school-related or education-related activities; and
- student recognition programs.

IV. Notification

Notification of Policies

The Board provides notice of this policy directly to parents of students annually at the beginning of the school year and within a reasonable period of time after any substantive change in the policy. The Board also offers an opportunity for the parent (or emancipated student) to opt the student out of participation in

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

Notification of Specific Events

The Board directly notifies the parent of a student, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when the following activities are scheduled, or expected to be scheduled:

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

V. Definitions

Instructional material: the term "instructional material" means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

Invasive physical examination: the term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

Parent: the term "parent" includes a legal guardian or other person standing in loco parentis (such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child).

Personal information: the term "personal information" means individually identifiable information including

- a student or parent's first and last name;
- a home or other physical address (including street name and the name of the city or town);
- a telephone number; or
- a Social Security identification number.

Survey: the term “survey” includes an evaluation.

Adopted:

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Legal Refs.: 20 U.S.C. § 1232h.

Code of Virginia, 1950, as amended, § 22.1-79.3.

Cross Refs.:	INB	Teaching About Controversial Issues
	JHDA	Human Research
	KBA	Requests for Public Records
	KF	Distribution of Information/Materials

PUBLIC COMPLAINTS

Complaints involving a particular school are handled within the school through the established channel of responsibility. If the complaint cannot be resolved at the level of the principal, it is referred to the superintendent or superintendent's designee. If the central office staff and complainant cannot reach a satisfactory solution, the matter may, at the School Board's discretion, be heard at a regular board meeting.

Any parent, custodian, or legal guardian of a pupil attending the BLANK public schools who is aggrieved by an action of the School Board may, within thirty days after such action, petition the local circuit court to review the action of the School Board. The court will sustain the action of the School Board unless the School Board exceeded its authority, acted arbitrarily or capriciously or abused its discretion.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-87, 22.1-253.13:7.

Cross Refs.:		
	GB	Equal Employment Opportunity/Nondiscrimination
	GBA/JFHA	Prohibition Against Harassment and Retaliation
	GBLA	Third Party Complaints Against Employees
	IIA	Instructional Materials
	JB	Equal Educational Opportunities/Nondiscrimination
	KLB	Public Complaints About Learning Resources

PUBLIC COMPLAINTS ABOUT LEARNING RESOURCES

It is the responsibility of the BLANK School Board to establish procedures for handling challenged controversial materials.

The procedure for filing a complaint concerning learning resources is as ~~follows:~~ follows:[1]

OPTION 1

1. The complaint should be filed in writing with the principal on the "Request for Reconsideration of Learning Resources" form KLB-E. This form may be obtained from the principal or the central office.

2. A review committee consisting of the principal, the library media specialist, the classroom teacher (if involved), a parent and/or student and the complainant will convene.

   The responsibilities of the committee are to:
   a. read, view or listen to the challenged material;
   b. read several reviews, if available;
   c. check standard selection aids;
   d. talk with persons who may be knowledgeable about the material in question and similar material;
   e. discuss the material;
   f. make a decision to recommend retaining or withdrawing the material;
   g. file the recommendation of the committee with the principal and the superintendent or superintendent's designee;
   h. notify the complainant of its recommendation and the disposition of the challenged material.

3. The complainant may appeal the decision to the superintendent or superintendent's designee and, then, to the School Board[2].

OPTION 2

Despite the care taken in selecting suitable learning resources, and despite the qualifications and expertise of persons involved in that selection process, it is

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The following language describes two possible procedures. The school board may use one of these or may create its own procedure.

[2] The School Board may want to specify the procedures that will be followed if the decision of the superintendent or superintendent's designee is appealed.

recognized that occasional objections to materials will be made by the public. It is, therefore, the policy of the School Board to provide channels of communication and a fair procedure for members of the community to follow in expressing and resolving concerns about learning resources, including instructional materials, used in teaching the curriculum.

Complaints about learning resources should be presented in writing using KLB-E, "Request for Reconsideration of Learning Resources" form, which may be obtained from the principal or the central office. The standards and procedure for review shall be consistently applied. Materials shall be considered for their educational suitability and shall not be removed because of partisan or doctrinal disapproval. Challenges which are not resolved at the building level may be submitted to the superintendent or superintendent's designee. The decision of the superintendent may be appealed to the School Board or reviewed at the School Board's request. The decision of the School Board will be final.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Refs.:

IIA	Instructional Materials
IGAH	Family Life Education
INB	Teaching About Controversial Issues
KL	Public Complaints
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

File: KLB
(Option 2)

PUBLIC COMPLAINTS ABOUT LEARNING RESOURCES

Despite the care taken in selecting suitable learning resources, and despite the qualifications and expertise of persons involved in that selection process, it is recognized that occasional objections to materials will be made by the public. It is, therefore, the policy of the School Board to provide channels of communication and a fair procedure for members of the community to follow in expressing and resolving concerns about learning resources, including instructional materials, used in teaching the curriculum.

Complaints about learning resources should be presented in writing using KLB-E, "Request for Reconsideration of Learning Resources" form, which may be obtained from the principal or the central office. The standards and procedure for review shall be consistently applied in recognition of the respective rights and responsibilities of all concerned. Materials shall be considered for their educational suitability and shall not be proscribed or removed because of partisan or doctrinal disapproval. Challenges which are not resolved at the building level may be submitted to the superintendent or superintendent's designee. The decision of the superintendent may be appealed to the School Board or reviewed at the School Board's request[1]. The decision of the School Board will be final.

Adopted:

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_____

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Refs.:

IIA	Instructional Materials
IGAH	Family Life Education
INB	Teaching About Controversial Issues
KL	Public Complaints
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The School Board may want to specify the procedures that will be followed if the decision of the superintendent or superintendent's designee is appealed or if the Board decides to review the decision.

BLANK SCHOOL DIVISION
REQUEST FOR RECONSIDERATION OF LEARNING RESOURCES

Request By	
Representing	☐ Myself ☐ Organization or Group (please identify)
Address	E-mail address
Telephone	
How do you prefer to be contacted?	
Title or Description of Item	
Author or Editor	
Type of Material (book / film / record / speaker / software / other (specify))	

1. Did you examine, review, or listen to this learning resource or presentation in its entirety?

   ☐ YES ☐ NO

2. Have you discussed this material with school staff who ordered it or who use it?
   ☐ YES ☐ NO

   If yes, please identify the staff person(s) with whom you had the discussion:

   _____
   [Print name of staff person(s)]

   Are you aware of evaluations of this material by professional critics?
   ☐ YES ☐ NO

   If no, would you be interested in receiving this information?
   ☐ YES ☐ NO

3. Describe what prompted your concern about the material. Please cite page numbers and/or specific information from the material to support your concerns (attach additional material, if necessary).

4. Does the general purpose for the use of the material, as described by the school staff or in the BLANK school division's program objectives, seem a suitable one for you?
❑ YES ❑ NO

If not, please explain (attach additional material, if necessary)

5. What action[s] would you like to see ~~the school take~~ taken regarding this material?

❑ Do not assign it to my child ❑ ~~The school should reevaluate the material~~ Use of the material should be reevaluated.

❑ Other—
Explain:_____
_____

6. Are there other materials of the same subject and format that you would suggest for consideration in place of this material? ❑ YES ❑ NO

If yes, please identify your suggestions.
_____
_____
_____

Signature _____ Date _____

RETURN COMPLETED FORM TO SCHOOL PRINCIPAL

RELATIONS WITH PARENT ORGANIZATIONS

The BLANK School Board encourages the establishment of parent-teacher organizations that seek to advance programs that improve educational opportunities for all students consistent with state and federal law. The School Board requests that parent-teacher organizations maintain a close relationship with the Board, administration and staff, and that they consider School Board and school policies when planning activities.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, ~~22.1-253.13:7.C.4.~~ 22.1-253.13:7.

Cross Refs.: IGBC Parental Involvement
KF Distribution of Information/Materials

CHARTER SCHOOLS

Purpose

In order to (1) encourage the development of innovative programs; (2) provide opportunities for innovative instruction and student assessment; (3) provide parents and students more choices; (4) provide innovative scheduling, structure and management; (5) encourage the use of performance-based educational programs; (6) establish high standards for teachers and administrators; and (7) develop models for replication in other public schools, the BLANK School Board receives and considers applications for the establishment of charter schools.

Definition of Charter School

A charter school is a public, nonreligious or non-home-based alternative school located within the BLANK School Division or operated jointly by multiple school divisions. A charter school may be created as a new school or by converting all or part of an existing public school. Conversions of private schools or home-based programs are not permitted. A charter school for at-risk pupils may be established as a residential school.

In establishing public charter schools within the division, the School Board gives priority to public charter school applications designed to increase the educational opportunities of at-risk students. At least one half of the public charter schools in the division must be designed for at-risk students. However, conversions of existing public schools into public charter schools that serve the same community as the existing public school do not count in the determination of school division compliance with the one-half requirement.

Enrollment in a charter school is open to any child who resides within the school division or, in the case of a regional public charter school, within any of the relevant school divisions, through a lottery process on a space-available basis, except that in the case of the conversion of an existing public school, students who attend the school and the siblings of such students are given the opportunity to enroll in advance of the lottery process. Students eligible to enroll in the school division pursuant to Va. Code § 22.1-3.B because they are the children of military personnel on active military duty who will reside in the division may participate in the lottery process for charter schools in the division at the same time and in the same manner as students who reside in the division.

Public charter schools are subject to all federal laws and authorities as set forth in law and the charter contract. Public charter schools are subject to the same civil rights, health and safety requirements applicable to other public schools in the Commonwealth, except as otherwise provided by law.

Public charter schools are subject to the student assessment and accountability requirements applicable to other public schools. Nothing precludes a public charter school from establishing additional student assessment measures that go beyond state requirements if the School Board approves such measures.

Management committees of public charter schools are subject to and shall comply with the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).

No public charter school shall discriminate against any individual on the basis of disability, race, creed, color, sex, sexual orientation, gender, gender identity, national origin, religion, ancestry, or need for special education services or any other unlawful basis, and each public charter school shall be subject to any court-ordered desegregation plan in effect for the school division.

No public charter school shall discriminate against any student on the basis of limited proficiency in English and each public charter school shall provide students who have limited proficiency in English with appropriate services designed to teach such students English and the general curriculum, consistent with federal civil rights laws.

No public charter school shall engage in any sectarian practices in its educational program, admissions or employment policies or operations.

Application Process

Any person, group or organization may submit an application for the formation of a public charter school to the BLANK School Board. A complete application includes the applicant's Virginia Public Charter School Application package submitted to the Board of Education, the result of the Board of Education's review of the application and the Charter School Application Addendum (LC-E [School Division] Charter School Application Addendum). Prior to submitting a charter school application to the School Board, a public charter school applicant shall submit its proposed charter application to the Board of Education for review and comment and a determination as to whether the application meets the approval criteria developed by the Board of Education. Charter School applications initiated by the BLANK School Board must conform to the Virginia Public Charter School Application. However, such applications are not required to receive Board of Education review and comment prior to action by the School Board.

The Board of Education examines all applications, other than those initiated by the School Board, for feasibility, curriculum, financial soundness and other objective criteria it may establish, consistent with existing state law. The Board of Education's review and comment is for the purpose of ensuring that the application conforms with such criteria. The school division may work with a charter school applicant before the application is submitted to the Board of Education for review and recommendation.

All public charter school applicants, other than those initiated by the School Board, must also complete the application addendum in the format provided in Exhibit

LC-E [School Division] Charter School Application Addendum. The School Board shall establish a "review team" consisting of appropriate school personnel, a local business representative and a resident charter school proponent to evaluate charter school applications. The School Board shall designate the chairman of the review team as the contact person for answering questions about the application process and receiving applications.[1] The review team shall work cooperatively with applicants for charter schools. When an application is incomplete, the review team shall request the necessary information; an incomplete application is not grounds for denying a charter. However, if the applicant does not provide the necessary information within a reasonable timeframe (established by the review team)[2] then the application may be denied.

The review team shall (1) recommend to the School Board appropriate criteria for reviewing charter school applications; (2) evaluate all charter school applications based on the review criteria adopted by the School Board; (3) recommend one of the following options to the School Board for each application: approve, reject, place on a waiting list or return with suggestions for improvement; (4) monitor charter school progress; and (5) make recommendations for revocation, renewal or non-renewal of charter contracts.

The BLANK School Board shall establish ~~a regulation~~ procedures for receiving, reviewing and ruling on applications for the establishment of charter schools. Such ~~regulation~~ procedures must include a timeline for the application and review process and the means for reviewing and evaluating each application, including the criteria on which the decision to grant or deny a charter will be based.[3] To provide appropriate opportunity for input from parents, teachers, citizens, and other interested parties and to obtain information to assist the School Board in its decision to grant or deny a public charter school application, the ~~regulation~~ procedures will provide for public notice and the receipt of comment on public charter school applications. The School Board shall give at least 14 days' notice of its intent to receive public comment on an application. A copy of the ~~regulation,~~ procedures including the review criteria, shall be posted on the

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The School Board must ensure a fair and objective process for receiving and evaluating applications. Fairness and objectivity can be accomplished by establishing a review team.

[2] The law does not address applicants who fail to provide the requested information. However, it seems logical to set some limit on the time for supplying incomplete information. Certainly, if the applicant does not provide the information within the timeframe for approval of applications, as established by the review team, then the application could not be recommended for approval for the next school year.

[3] Virginia law leaves the entire application timeline and review process to the discretion of the School Board.

division's website and a copy shall be made available to any interested party upon request.

School Board Decision

If the School Board denies a public charter school application, or revokes or fails to renew a charter agreement, it shall provide to the applicant or grantee its reasons, in writing, for such decision, and it shall post such reasons on its website. A public charter school applicant whose application was denied, or a grantee whose charter was revoked or not renewed, is entitled to petition the School Board for reconsideration. The petition for reconsideration shall be filed no later than 60 days from the date the public charter school application is denied, or the charter agreement is revoked or fails to be renewed. Such reconsideration shall be decided within 60 days of the filing of the petition.

The School Board shall establish a process for reviewing petitions of reconsideration, which shall include an opportunity for public comment. The petition of reconsideration may include an amended application based on the reasons given by the School Board for such decision. Prior to seeking reconsideration, an applicant or grantee may seek technical assistance from the Superintendent of Public Instruction to address the reasons for denial, revocation or non-renewal.

Upon reconsideration, the decision of the School Board to grant or deny a public charter school application or to revoke or fail to renew a charter agreement is final and not subject to appeal. Following a decision to deny a public charter school application or to revoke or fail to renew a charter agreement, the School Board submits documentation to the Board of Education as to the rationale for the School Board's decision. The Board of Education has no authority to grant or deny a public charter school application or to revoke or fail to renew a charter agreement but may communicate any Board finding relating to the rationale for the School Board's denial of the public charter school application or revocation of or failure to renew the charter agreement based on the documentation submitted in any school division in which at least half of the schools receive funding pursuant to Title I, Part A.

Nothing in this policy prohibits an applicant whose application has been denied or a grantee whose charter has been revoked or not renewed from submitting a new application.

Charter Contract

Within 90 days of approval of a charter application, the School Board and the management committee of the approved public charter school shall execute a charter contract that clearly sets forth (i) the academic and operational performance expectations and measures by which the public charter school will be judged and (ii) the administrative relationship between the School Board and public charter school, including each party's rights and duties. The 90-day period may be extended by up to

30 days by mutual agreement of the parties. Such performance expectations and measures shall include applicable federal and state accountability requirements and may be refined or amended by mutual agreement after the public charter school has collected baseline achievement data for its enrolled students.

The academic and operational performance expectations and measures in the charter contract shall be based on a performance framework that clearly sets forth the academic and operational performance indicators, measures and metrics that will guide the School Board's evaluations of the public charter school. The performance framework shall include indicators, measures and metrics for:

- student academic proficiency;
- student academic growth;
- achievement gaps in both proficiency and growth between the major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status;
- attendance;
- recurrent annual enrollment;
- postsecondary education readiness of high school students;
- financial performance and sustainability; and
- the performance and stewardship of the management committee, including compliance with all applicable laws, regulations and terms of the charter contract.

The performance framework shall allow the inclusion of additional rigorous, valid and reliable indicators proposed by the charter school to augment external evaluations of its performance, provided that the School Board approves the quality and rigor of such indicators.

The performance framework shall require the disaggregation of all student performance data by major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status.

Annual performance targets shall be set by the public charter school and the School Board and shall be designed to help each school meet applicable federal, state and School Board expectations.

The charter contract shall be signed by the chairman of the School Board and the president or chairman of the public charter school's management committee. Within 10 days of executing a charter contract, the School Board shall submit to the Board written notification of the charter contract execution, including a copy of the executed charter contract and any attachments.

No public charter school shall commence operations without a charter contract executed in accordance with this policy and approved in an open meeting of the School Board.

Waivers of School Board Policy and State Regulation

A charter school may operate free from School Board policies and state regulations, except the Standards of Quality, the Standards of Accreditation and Standards of Learning, as agreed in the charter contract. The School Board shall request from the Board of Education, on behalf of its charter schools, waivers from state regulation contained in each approved charter application. If the charter school is designed to increase the opportunities of at-risk students, then the School Board shall request that the Board of Education approve an Individual School Accreditation Plan.

Management and Operation

A charter school shall be administered and operated by a management committee in the manner agreed to in the charter contract. The management committee shall be composed of parents of students enrolled in the school, teachers and administrators working in the school and representatives of any community sponsors, or any combination thereof. A charter school shall be responsible for its own operations. However, a charter school may negotiate and contract with the School Board, or any other third party, for the provision of necessary services; services provided by the School Board must be provided at cost.

The applicant and members of the management committee, administrators, and other personnel serving in a public charter school must disclose any ownership or financial interest they may have in renovating, lending, granting, or leasing public charter school facilities.

Personnel

Charter school personnel shall be selected as agreed in the charter contract. Such personnel may, but are not required, to be employees of the School Board. However, all charter school personnel shall be subject to the provisions of Va. Code §§ 22.1-296.1, 22.1-296.2 and 22.1-296.4.

Professional, licensed employees currently employed by the School Board may volunteer for assignment to a charter school and may be assigned by the School Board to a charter school for one contract year and reassigned annually upon the request of the employee and management committee. Professional, licensed employees assigned to a charter school shall receive the same employment benefits as such personnel assigned to noncharter schools. Professional, licensed personnel who request assignment to a noncharter school or who are not recommended for reassignment in

the charter school, other than for reasons cited in § 22.1-307 of the Code of Virginia, shall be transferred to a noncharter school according to School Board policy.[4]

The School Board may employ health, mental health, social services and other related personnel to serve in residential charter schools for at-risk students as determined in the charter agreement. However, the School Board is not required to fund the residential or other services provided by a residential charter school.

The School Board has the final authority to assign professional, licensed personnel to charter or other schools within the division.[5]

Funding

Charter schools shall be funded as provided by law and negotiated in the charter contract.

Revocation and Renewal of the Charter Contract[6]

The School Board may revoke a charter contract if

- the charter school violates the conditions, standards or procedures established in the application;
- the charter school violates a material term of the charter contract (for example, failing to provide required reports to the School Board); [7]
- the charter school fails to meet or make reasonable progress toward achievement of the content standards or student performance standards identified in the charter application;

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[4] A provision dealing with the transfer of charter school personnel should be added to School Board policies governing personnel.

[5] Unilaterally assigning personnel to a charter school may stifle the innovation and choice which were reasons for granting the charter. However, the ultimate authority to assign personnel rests in the School Board.

[6] Va. Code § 22.1-212.12(C) states that nothing in the section shall be construed to restrict the authority of the School Board to decline to renew a charter contract. This section suggests that the School Board is not limited to the statutory criteria in making a renewal decision. However, if other criteria are used in the renewal decision, then they should be stated in ~~policy or regulation.~~ policy.

[7] Although not explicitly stated in the law, a charter could be revoked for a material violation of its terms.

- the charter school fails to meet generally accepted standards of fiscal management; or
- the charter school violates any provision of law from which it was not specifically exempted.

A charter contract may be renewed for up to five years. The management committee must apply to renew the charter by [INSERT AMOUNT OF TIME] before the charter expires.[8]

The application for renewal shall contain

- a report on the progress of the charter school in achieving the goals, objectives, program and performance standards for students and other conditions and terms the School Board required in the charter
- a financial statement, on forms prescribed by the Board of Education, disclosing the costs of administration, instruction and other spending categories which is written in a way to allow the School Board and the public to compare such costs to the costs of other schools and comparable organizations
- other information the School Board may require

If a charter contract is revoked or not renewed, or a charter school is dissolved, the management committee shall be responsible for all financial obligations of the charter school.[9]

Reports

The School Board reports the following to the Board of Education:

- the grant or denial of charter applications, applications for renewal, and the revocation of any charter contract; for any such denial, revocation or failure to renew, the report to the Board of Education contains documentation as to the reason for the denial or revocation
- whether a public charter school is designed to increase the educational opportunities of at-risk students

The Board of Education will report the number of public charter schools established in Virginia, and the number of charters denied, in its annual report to the Governor and the General Assembly.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[8] There is no statutory deadline for submitting a renewal application. Each school board should select a sufficient amount of time before the expiration of the charter contract to allow the conclusion of financial and administrative operations, including the reassignment of personnel, to be accomplished.

[9] This provision should be included in the charter contract.

Adopted:

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Legal Refs: 20 U.S.C. § ~~6311(b)(1)(B).~~ 6311.

Code of Virginia, 1950, as amended, §§ 22.1-3, 22.1-212.5 et seq.

Cross Refs:

KBA	Requests for Public Records
KBA-F1	Request for Public Records
KBA-F2	Record of Inspection and/or Delivery of Copies
KBA-R	Requests for Public Records
LC-E	[School Division] Charter School Application Addendum

ADVISORY COMMITTEES TO THE SCHOOL BOARD

The School Board may appoint advisory councils or committees of citizens of the school division for consultation with reference to specific matters pertaining to local schools. In addition, pursuant to Board of Education regulations, the School Board establishes advisory committees for the following programs: special education and career and technical education.

In addition, the School Board establishes the following advisory bodies: Gifted Education Advisory Committee; School Health Advisory Board; Parent Advisory Council; Safe and Drug Free Schools and Communities Committee; and Safe Schools Committee.

Adopted: May 13, 2024

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-18.1, 22.1-86, 22.1-227.

8 VAC 20-81-230.

8 VAC 20-120-50.

Cross Ref.:		
	BCE	School Board Committees
	BDD	Electronic Participation in School Board Meetings from Remote Locations
	BDDL (Optional)	Electronic Participation in Committee Meetings from Remote Locations
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	EBB	Threat Assessment Teams
	IC/ID	School Year/School Day
	IGBB	Programs for Gifted Students
	KC	Community Involvement in Decision Making

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File: BG
(Also GBD)

BOARD-STAFF COMMUNICATIONS

The Tazewell County School Board supports and encourages two-way communication between the Board and employees. The superintendent is the official representative of the School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the School Board and/or the superintendent or superintendent's designee.

The School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

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SEVERANCE BENEFITS

Any severance benefits provided to a departing Superintendent will be publicly announced prior to the Superintendent's departure.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, § 15.2-1510.1.

Cross Ref.:

CBB	Appointment and Term of the Division Superintendent
CBD	Superintendent's Contract, Compensation and Benefits

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FUNDS FOR INSTRUCTIONAL MATERIALS AND OFFICE SUPPLIES

The School Board may, by resolution and subject to the approval of the appropriating body, establish accounts in each of its departments and schools committed solely for the purchase of instructional materials and office supplies. The School Board may authorize the transfer of a percentage of the funds budgeted for a school or division department, not to exceed thirty-five percent of the allocation, into the account.

The account shall be managed by the principal of the school or head of the division department who shall file a monthly accounting of the funds with the superintendent. No additional funds shall be transferred into any such account unless the monthly accounting has been filed. The funds in the account may be disbursed for payment of obligations by issuing a negotiable check signed by the principal or head of the division department, and the assistant principal/designee. At the close of the fiscal year, all funds remaining in the accounts shall be returned to the School Board simultaneously with a full accounting of the disbursements. All such accounts shall be subject to an annual audit as prescribed by Va. Code § 15.2-2511 and to relevant provisions of the Virginia Public Procurement Act.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-122.1.

Cross Refs.:

DG	Custody and Disbursement of School Funds
DJA	Purchasing Authority
DJB	Petty Cash Funds
DJF	Purchasing Procedures
DJG	Vendor Relations
DK	Payment Procedures

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PURCHASING AUTHORITY

Purchasing Agent

The superintendent with the School Board's formal approval may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All purchases made by the school division will be in accordance with the Virginia Public Procurement Act.

Internal Controls

The superintendent, or superintendent's designee, establishes appropriate procedures for internal accounting controls.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.

Purchasing and Contracting

Tazewell County School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 22.1-70 and 22.1-78.

Cross Refs.:

DA	Management of Funds
DG	Custody and Disbursement of School Funds
DGC	School Activity Funds
DGD	Funds for Instructional Materials and Office Supplies
DI	Financial Accounting and Reporting
DJ	Small Purchasing
DJB	Petty Cash Funds
DJF	Purchasing Procedures

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PETTY CASH FUNDS

The School Board may by resolution establish one or more petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed $2,000 each.

If it establishes any petty cash funds, the School Board will appoint an agent or other person authorized only to approve payment of claims arising from commitments made pursuant to provisions of law from such petty cash funds. Any agent or person into whose hands any such fund is placed may pay such claims therefrom without necessity of prior receipt and audit of the claims by the School Board and without approval and issuance of the warrant of the School Board.

The clerk of the School Board shall report payments from petty cash funds to the School Board or to any appointed agent of the School Board for approval and reimbursement promptly after any claim has been paid.

A bond in the amount of $4,000.00 will be required for each person distributing petty cash funds, but no additional bond shall be required of any person already bonded in the required amount.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-123.

Cross Ref.: DJF Purchasing Procedures

PAYMENT PROCEDURES

School Board

The School Board examines all claims against it, except those to be paid from petty cash funds or funds for the purchase of instructional materials and office supplies, and when approved, orders or authorizes payment thereof. A record of such approval and order or authorization is made in the minutes of the School Board. Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the School Board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the School Board.

The warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made payable to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education.

Fiscal Agent

The School Board may, by resolution, appoint an agent and deputy agent to examine and approve claims against it. A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each such claim so examined and approved by such agent or deputy agent shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody, and disbursement of the funds made available to the School Board. The warrant shall be signed by such agent or deputy agent and countersigned by the clerk or deputy clerk of the School Board.

However, (1) when the agent is the superintendent, who also occupies the position of School Board clerk, a countersignature from the chairman or vice-chairman is required and (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

Each warrant shall be payable to the person or persons, firm or corporation entitled to receive payment. The face of the warrant shall state the purpose or service for which such payment is made and also that such warrant is drawn pursuant to authority delegated to such agent or deputy agent by the School Board on the specified date.

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Special Warrants

The Tazewell County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- all employees under written contract,
- all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- payment on contracts for school construction projects according to the terms of such contracts.

All such special warrants shall be signed by the clerk or deputy clerk of the School Board and countersigned by the superintendent or the chairman or vice-chairman of the School Board. When the superintendent and clerk is one and the same person, such special warrants shall be countersigned by such chairman or vice-chairman. Such payrolls and contracts so paid shall be reviewed and approved by the School Board at its next regular meeting.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-122, 22.1-122.1, 22.1-123.

Cross Refs.:	DG	Custody and Disbursement of School Funds
	DJB	Petty Cash Funds
	DGD	Funds for Instructional Materials and Office Supplies

NON-LOCALLY FUNDED PROGRAMS

In order to further the goals and objectives of the school division, the School Board may seek sources of revenue to supplement the funds provided through local, state and federal funding.

To promote efficiency in developing proposals and making application for specially funded programs, the superintendent may establish procedures for the preparation of proposals and their review. The superintendent shall ensure that none of the conditions of acceptance is in conflict with the policies of the Board, the objectives of the division, or state or federal law.

The superintendent or superintendent's designee may submit proposals or applications for grants not to exceed $250,000.00 prior to approval by the School Board. No such application or proposal shall be binding on the Board without its approval.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-88.

Cross Ref.:

AE	School Division Goals and Objectives
KH	Public Gifts to the Schools
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

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REPORTING OF HAZARDS

Any employee who discovers a dangerous condition should report the condition immediately to the employee's supervisor, the superintendent or the superintendent's designee.

The superintendent shall name a designee to evaluate and label toxicity of all art materials used in the division in accordance with criteria established by the Virginia Department of Education. All materials which meet the criteria as toxic shall be so labeled. Such materials are not used in kindergarten through grade 5.

Adopted: May 13, 2024

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-274.1.

8 VAC 20-530-10.
8 VAC 20-530-20.
8 VAC 20-530-30.
8 VAC 20-530-40.
8 VAC 20-530-50.
8 VAC 20-530-60.
8 VAC 20-530-70.
8 VAC 20-530-80.

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EMERGENCY FIRST AID, CPR AND AED CERTIFIED PERSONNEL

In school buildings with an instructional and administrative staff of ten or more, there shall be at least three employees who have current certification or training in emergency first aid, cardiopulmonary resuscitation (CPR) and the use of an automated external defibrillator (AED). If one or more students diagnosed as having diabetes attend such school, there shall be at least two employees who have been trained in the administration of insulin and glucagon.

In school buildings with an instructional and administrative staff of fewer than ten, there shall be at least two employees who have current certification or training in emergency first aid, CPR and the use of an AED. If one or more students diagnosed as having diabetes attend such school, there shall be at least one employee who has been trained in the administration of insulin and glucagon.

When a registered nurse, advanced practice registered nurse, physician or physician assistant is present, no employee who is not a registered nurse, advanced practice registered nurse, physician or physician assistant shall assist with the administration of insulin or administer glucagon. Prescriber authorization and parental consent shall be obtained for any employee who is not a registered nurse, advanced practice registered nurse, physician or physician assistant to assist with the administration of insulin and administer glucagon.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-274, 22.1-274.4.

Cross Ref.:	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	JHCD	Administering Medicines to Students

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SCHOOL CLOSINGS

The superintendent or superintendent's designee may order the closing, the delay in opening or the early dismissal of any or all schools in order to protect the safety and welfare of the students and staff. When any or all schools are ordered to be closed for in-person instruction, the superintendent or superintendent's designee may declare an unscheduled remote learning day consistent with applicable laws and policies.

Unless employees are notified that their work schedule is changed because of adverse weather or emergency conditions, it is expected that all employees will work according to the terms of their contract and division policy.

During adverse weather or emergency conditions, employees follow school division policy and regulations related to work schedules. The superintendent may establish any regulations necessary regarding employee work schedules during school closings.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-98.

Cross Ref.:

GAA	Staff Time Schedules
IC/ID	School Year/School Day

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File: EC

BUILDINGS AND GROUNDS MANAGEMENT AND MAINTENANCE

The superintendent has the general responsibility for the care, custody, and safekeeping of all school property. The principal of each school is responsible for the operation, supervision, care and maintenance of the school plant.

Each school maintains records of regular safety, health and fire inspections that have been conducted and certified by local health and fire departments. The frequency of such inspections is determined by the School Board in consultation with the local health and fire departments. In addition, the school administration equips all exit doors with panic hardware as required by the Uniform Statewide Building Code.

The school division maintains documentation of any pesticide application that includes the target pest, the formulation applied and the specific location of the application.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-79, 22.1-132.2, 22.1-293.

8 VAC 20-131-260.

Cross Refs.:	CF	School Building Administration
	EA	Support Services
	EB	School Crisis, Emergency Management and Medical Emergency Response Plan
	EBCB	Safety Drills
	FE	Playground Equipment
	GBEC/JFCH/KGC	Tobacco Products and Nicotine Vapor Products
	KF	Distribution of Information/Materials
	KG	Community Use of School Facilities
	KGB	Public Conduct on School Property
	KJ	Advertising in the Schools
	KL	Public Complaints
	KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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File: ECA

INVENTORY AND REPORTING OF LOSS OR DAMAGE

I. Inventories

The superintendent is responsible for implementing a system of inventory of school property to identify items for the purpose of insurance and to control the loss of property.

The inventory shall include, but not be limited to the following: buildings, movable equipment, vehicles and all other items of significant value. Each school shall keep a complete inventory of all equipment, listing make, source, date of purchase, model, serial number, and other identifying data.

II. Reporting Losses

All loss of or damage to school property shall be promptly reported to the superintendent or superintendent's designee.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:

	EC	Buildings and Grounds Management and Maintenance
	ECAB	Vandalism
	EI	Insurance Management

EDUCATIONAL TECHNOLOGY FOUNDATIONS AND PUBLIC SCHOOL FOUNDATIONS

The school board may establish educational technology foundations for the express purpose of implementing a public/private partnership to expand access to and improve the quality of educational technology in the division. The school board may also establish public school foundations for the express purpose of implementing a public/private partnership to implement public school improvement projects approved by the school board. Such foundations may be established directly by the school board or by the school board and other organizations or persons, on behalf of the school board by a third party, or through a contract with a corporation as defined by Va. Code § 2.2-212.2:2. The foundations may be established as a cooperative regional effort with other school boards.

I. Requirements

Upon establishing or contracting with a corporation, whether or not other organizations, school boards, or persons are involved, the school board shall:

- Review and approve the articles of incorporation and bylaws
- Establish a system of accounting to protect public funds
- Establish agreement that, upon dissolution of the corporation, any assets remaining after payment of just debts shall be transferred to and become the property of the school board or, if a regional effort, the procedure by which the property may be divided among the school boards
- Require, in any instance in which the school board advances, contributes or loans funds to the corporation, that such contract shall provide for the posting of a bond with surety by the officers of the corporation conditioned to protect the rights of the school board
- Establish terms for the allocation of any profits or revenues between the school board and the corporation
- Take such other steps as may be necessary to comply with applicable law

II. Funding

The school board may (i) advance, contribute or loan funds to such foundations, and (ii) establish an escrow fund for the purpose of funding various educational technology projects.

III. Procurement

In making purchases through its public school foundation or purchasing educational technology through its educational technology foundation, the school board is exempt from the Virginia Public Procurement Act, except, relative to such purchases, the school board shall comply with the provisions of Va. Code §§ 2.2-4311 and 2.2-4367 through 2.2-4377.

Adopted: May 13, 2024

Legal Ref: Code of Virginia, §§ 2.2-4311, 2.2-4343, 2.2-4367 through 2.2-4377, 22.1-212.2:2.

Cross Refs.:
- JRCA School Providers' Use of Personal Information
- KA Goals for School-Community Relations
- KH Public Gifts to the Schools
- KQ Commercial, Promotional and Corporate Sponsorships and Partnerships

Legal Ref: Code of Virginia, §§ 2.2-4311, 2.2-4343, 2.2-4367 through 2.2-4377, 22.1-212.2:2.

Cross Refs.:
- JRCA School Providers' Use of Personal Information
- KA Goals for School-Community Relations
- KH Public Gifts to the Schools
- KM Relations with Community Organizations
- KQ Commercial, Promotional and Corporate Sponsorships and Partnerships

PLAYGROUND EQUIPMENT

When any playground equipment is installed on School Board property the Board assumes ownership of that equipment unless specifically stated otherwise by agreement. For this reason the maintenance of the playground equipment installed by a school or community group is the responsibility of the School Board.

Once equipment is installed on School Board property, the principal of the school, or the principal's designee, has the responsibility to inspect the equipment on a regular basis and the authority to order its repair or removal from the school property. The principal may also restrict or deny the use of such equipment until such time as, in the principal's opinion, it is restored to safe a condition.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-293.

Cross Ref.: KH Public Gifts to the Schools

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NAMING SCHOOL FACILITIES

It is the responsibility of the Tazewell County School Board to determine the name of schools and school facilities in the division. The Board will use the following procedure when naming or renaming a school or school facility in the division:

The Board will solicit and accept input from the public regarding the names of schools and school facilities but reserves the right to make the final decision regarding the name of any school or school facility. Suggestions regarding the name of a school or school facility must be in writing, must state the name of the person or group making the suggestion and must state the reasons supporting the suggestion. The School Board may create a committee to make recommendations to the Board on the naming of any school or school facility.

~~No school or school facility will be named for a living individual. Schools and school facilities may be named for individuals who have been deceased for at least 10 years.~~ **TCPS removes this sentence in Policy as of September 14, 2020.**

The Board may rename a school or school facility upon a determination that it is appropriate to do so.

Adopted and Amended: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78, 22.1-79.

Cross Ref.:

BCE	School Board Committees
FF	Public Dedication of New Facilities
KH	Public Gifts to Schools

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File: GBD
(Also BG)

BOARD-STAFF COMMUNICATIONS

The Tazewell County School Board supports and encourages two-way communication between the Board and employees. The superintendent is the official representative of the School Board in its relations and communications with its employees.

Employees are encouraged to communicate their ideas and concerns in an orderly and constructive manner to the School Board and/or the superintendent or superintendent's designee.

The School Board desires to develop and maintain the best possible working relationship with the employees of the school division. The School Board welcomes the viewpoints of employees, and allows time at its meetings for employees to be heard.

The School Board does not discriminate against any employee because of membership in an employee organization, or participation in any lawful activities of the organization.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

LACTATION SUPPORT FOR EMPLOYEES

The superintendent shall designate a non-restroom location in each school as an area in which any mother who is employed by the Tazewell County School Board may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view and free from intrusion.

Adopted: May 13, 2024

Legal Refs.: 29 U.S.C. § 218d.

42 U.S.C. § 2000gg.

Code of Virginia, 1950, as amended, §§ 2.2-3905, 22.1-79.6.

Cross Refs.: JHCL Lactation Support for Students

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LEAVE WITHOUT PAY

Employee's Debilitating or Life-Threatening Illness or Injury

A leave of absence, without pay, may be granted to employees of the school division who have a debilitating or life-threatening illness or injury and who are not eligible for Family and Medical Leave as described in Policy GCBE Family and Medical Leave because they have not worked for the division for 12 months or have not worked at least 1250 hours according to the Fair Labor Standards Act, 29 U.S.C. § 201 et seq.

Employees with a debilitating or life-threatening illness who are entitled to leave under this policy may take up to 30 days unpaid leave during their first year of employment with the school division.

Other Work During Leave

Employees who are on unpaid leave pursuant to this policy or any other policy, except those on leave pursuant to the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA) (see Policy GCBEB Military Leave and Benefits), may not engage in work for which they receive pay or any other type of remuneration without the prior written approval of the superintendent or superintendent's designee.

Adopted: May 13, 2024

Legal Ref.: 29 C.F.R. 825.216.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296.

Cross Refs.:

GCBD	Staff Leaves and Absences
GCBE	Family and Medical Leave
GCBEB	Military Leave and Benefits
GCQA	Nonschool Employment by Staff Members

PROFESSIONAL STAFF DISCIPLINE

A. Probation and Dismissal

Teachers may be dismissed for incompetency, immorality, non-compliance with school laws and regulations, disability in accordance with State and federal law, conviction of a felony or a crime of moral turpitude or other good and just cause.

A teacher shall be dismissed if such teacher is or becomes the subject of a founded complaint of child abuse and neglect, pursuant to Va. Code § 63.2-1505, and after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted. The fact of such finding, after all rights to an appeal provided by Va. Code § 63.2-1526 have been exhausted, shall be grounds for the School Board to recommend that the Board of Education revoke such person's license to teach.

In those instances when licensed personnel are dismissed or resign due to a conviction of any felony; any offense involving the sexual molestation, physical or sexual abuse or rape of a child; any offense involving drugs; or due to having become the subject of a founded case of child abuse or neglect, the School Board shall notify the Board of Education within 10 business days of such dismissal or the acceptance of such resignation.

If a current employee is dismissed because of information appearing on the employee’s criminal history record, the School Board shall provide a copy of the information obtained from the Central Criminal Records Exchange to the employee.

Administrative regulations shall be developed for the dismissal or placing on probation of continuing contract teachers and probationary teachers during the school year.

No teacher shall be dismissed or placed on probation solely on the basis of the teachers' refusal to submit to a polygraph examination requested by the School Board.

B. Suspension

Employees of Tazewell County School Board may be suspended as provided in Policy GCPF Suspension of Staff Members.

C. Failure to Perform Nonemergency Health-Related Services

With the exception of school administrative personnel and employees who have the specific duty to deliver health-related services, no licensed instructional employee, instructional aide, or clerical employee shall be disciplined, placed on probation, or dismissed on the basis of such employee's refusal to (i) perform nonemergency health-

related services for students or (ii) obtain training in the administration of insulin and glucagon. However, instructional aides and clerical employees may not refuse to dispense oral medications.

"Health-related services" means those activities which, when performed in a health care facility, must be delivered by or under the supervision of a licensed or certified professional.

D. Effect of Probation Pursuant to Va. Code §18.2-251

For purposes of this policy, a court's placing an individual on probation pursuant to Va. Code § 18.2-251 shall be treated as a conviction and as a finding of guilt.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 18.2-251, 22.1-274, 22.1-296.2, 22.1-307, 22.1-313, 22.1-315.

Cross Refs.:	GBM	Professional Staff Grievances
	GCE	Part-Time and Substitute Staff Employment
	GCG	Professional Staff Probationary Term and Continuing Contract
	GCDA	Effect of Criminal Conviction or Founded Complaint of Child Abuse or Neglect
	GCPF	Suspension of Staff Members
	JHC	Student Health Services
	JHCD	Administering Medicines to Students

ACADEMIC FREEDOM

The School Board seeks to educate young people in the democratic tradition, to foster a recognition of individual freedom and social responsibility, and to inspire meaningful awareness of and respect for the Constitution and the Bill of Rights.

Freedom of individual conscience, association, and expression are encouraged and fairness in procedures is observed both to safeguard the legitimate interests of the schools and to exhibit by appropriate examples the basic objectives of a democratic society as set forth in the Constitutions of the United States and the Commonwealth of Virginia.

Students may express their beliefs about religion in homework, artwork, and other written and oral assignments free from discrimination based on the religious content of their submissions. Such home and classroom work is evaluated by ordinary academic standards of substance and relevance and against other legitimate pedagogical concerns identified by the school.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-203.3.

Cross Ref.: INDC Religion in the Schools

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SCHOOL YEAR/SCHOOL DAY

School Year

The length of the school year is at least 180 teaching days or 990 teaching hours. The School Board offers in-person instruction to each student enrolled in an elementary or secondary school in the division for at least 990 teaching hours except as otherwise permitted by Va. Code § 22.1-98.C.4 or Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia. Days on which a school or schools or all the schools in the division are closed due to severe weather or other emergencies are made up as provided below if necessary to meet these requirements.

Students are provided a minimum of 680 hours of instructional time in elementary school in the four academic disciplines of English, mathematics, science, and history and social science.

Unstructured recreational time that is intended to develop teamwork, social skills, and overall physical fitness may be included in the calculation of total instructional time or teaching hours for elementary school, provided that such unstructured recreational time does not exceed 15 percent of total instructional time or teaching hours.

Make Up Days

If severe weather conditions or other emergency situations result in the closing of a school or schools or all the schools in the school division or in an unscheduled remote learning day for a school or schools in the division for

- five or fewer days, all missed days are made up by adding teaching days to the school calendar or extending the length of the school day;
- six days or more, the first five days plus one day for each two days missed in excess of the first five are made up by adding teaching days to the school calendar or extending the length of the school day.

If severe weather conditions or other emergency situations result in the closing of any school in the school division and such school has been unable to meet the 180 teaching day requirement, the school division may make up the missed teaching days by providing its students with instructional hours equivalent to such missed teaching days to meet the minimum 990 teaching hour requirement.

If severe weather conditions or other emergency situations result in the closing of any school in the school division for in-person instruction, the school division may declare an unscheduled remote learning day whereby the school provides instruction and student services that are consistent with guidelines established by the Department of Education to ensure the equitable provision of such services. No more than 10 unscheduled remote learning days will be declared in a school year unless the Superintendent of Public Instruction grants an extension.

The Board of Education may waive the requirement that the school division provide additional teaching days or teaching hours to compensate for school closings resulting from a declared state of emergency or severe weather conditions or other emergency situations

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under certain circumstances. If the School Board desires a waiver, it will submit a request to the Board of Education. The request will include evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chairman of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted before requesting a waiver. If the waiver is denied, the school division will make up the missed instructional time.

The Board of Education waives the requirement that school divisions provide additional teaching days or teaching hours to compensate for school closings resulting from an evacuation directed and compelled by the Governor pursuant to Va. Code § 44-146.17 for up to five teaching days. If the School Board desires such a waiver, it notifies the Board of Education and provides evidence of efforts that have been made by the school division to reschedule as many days as possible and certification by the superintendent and chair of the School Board that every reasonable effort for making up lost teaching days or teaching hours was exhausted. After receiving such notification, the Board of Education grants the waiver and there is no proportionate reduction in the amount paid by the Commonwealth from the Basic School Aid Fund. Further, the local appropriations for educational purposes necessary to fund 180 teaching days or 990 teaching hours shall not be proportionally reduced by the local appropriating body due to any reduction in the length of the term of any school or the schools in a school division permitted by such waiver.

School Calendar

The School Board establishes the division's calendar in accordance with state law. The School Board establishes teaching contracts in accordance with applicable regulations of the Board of Education to include contingencies for making up teaching days and teaching hours missed for emergency situations.

An advisory committee composed of teachers, parents and school administration may be utilized to recommend a proposed calendar to the superintendent. The recommendation of this committee is advisory.

Joint or Regional Schools

School boards operating joint or regional high schools, including regional charter schools, offering a specialized curriculum leading to a high school diploma and a postsecondary credential, such as industry certification, career certificate, or degree may, by agreement, establish alternative schedules for the delivery of instruction. Those schedules may include alternatives to standard school day and year requirements, subject to the issuance of any necessary waivers by the Board of Education and relevant Board of Education regulations.

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Certification

The superintendent and School Board chair certify the total number of teaching days and teaching hours each year as part of the annual report to the Board of Education.

Adopted: May 13, 2024

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Legal Refs.: Code of Virginia, 1950, as amended §§ 22.1-26, 22.1-79.1, 22.1-98, 22.1-200.2.

Acts 2019, cc. 569, 570 and 637.

Cross Ref.:

BCF	Advisory Committees to the School Board
DL	Payroll Procedures
EBCD	School Closings
GAA	Staff Time Schedules
IKF	The Virginia Assessment Program and Graduation Requirements
IKFD	Alternative Paths to Attaining Standard Units of Credit

PARENTAL ASSISTANCE WITH INSTRUCTION

The Tazewell County School Board encourages parents to provide instructional assistance to their children in the home. The school division may offer a voluntary training program to the parents of children in kindergarten through third grade to assist them in developing the skills necessary to provide effective instructional assistance to their children.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Ref.: IGBC Parental Involvement

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THE VIRGINIA ASSESSMENT PROGRAM AND GRADUATION REQUIREMENTS

Generally

The Board of Education has established educational objectives known as the Standards of Learning (SOLs), which form the core of Virginia's educational program, and other education objectives, which together are designed to ensure the development of the skills that are necessary for success in school and in preparation for life in the years beyond.

The Tazewell County School Board has developed and implemented a program of instruction that is aligned to the Standards of Learning and that meets or exceeds the requirements of the Board of Education. It awards diplomas to all secondary school students, including students who transfer from nonpublic schools or from home instruction, who meet the requirements prescribed by the Board of Education.

Tazewell County School Board awards diplomas and certificates in accordance with state laws and regulations. The requirements for a student to earn a diploma and graduate from high school are those in effect when the student enters ninth grade for the first time.

Children of Certain Federal Employees

In order to facilitate the on-time graduation of children of federal employees serving under orders pursuant to Title 22 or 50 of the United States Code enrolled in kindergarten through grade 12, the superintendent or superintendent's designee

- waives specific courses required for graduation if similar coursework has been satisfactorily completed in a local education agency in the state from which the child is sent, brought, or caused to be sent or brought or provides reasonable justification for denial of such waiver. If a waiver is not granted to a student who would qualify to graduate in the state from which the student is sent, brought, or caused to be sent or brought, the school division provides an alternative means of acquiring required coursework so that graduation may occur on time; and
- accepts, in lieu of testing requirements for graduation in Virginia, (i) exit or end-of-course exams required for graduation from the state from which the student is sent, brought, or caused to be sent or brought, (ii) national norm-referenced achievement tests, or (iii) alternative testing acceptable in Virginia.

The parent serving under orders pursuant to Title 22 or 50 of the United States Code must present documents indicating that the parent is required to move in order to perform the parent's job responsibilities and such move results in the student's relocation to the school division.

Virginia Assessment Program

In kindergarten through eighth grade, where the administration of Virginia Assessment Program tests are required by the Board of Education, each student is expected to take the

tests following instruction. Students who are accelerated take the test aligned with the highest grade level, following instruction in the content. No student takes more than one test in any content area in each year, except in the case of expedited retakes as provided for in 8 VAC 20-131-30. Schools use the test results in kindergarten through eighth grade as part of a set of multiple criteria for determining the promotion or retention of students.

Each student in middle and secondary school takes all applicable end-of-course SOL tests following course instruction. The superintendent certifies to the Department of Education that the division's policy for dropping courses ensures that students' course schedules are not changed to avoid end-of-course SOL tests. Students who achieve a passing score on an end-of-course SOL test will be awarded a verified unit of credit in that course in accordance with 8 VAC 20-131-110. Students may earn verified credits in any courses for which end-of-course SOL tests are available. Students are not required to take an end-of-course SOL test in an academic subject after they have earned the number of verified credits required for that academic content area for graduation unless such test is necessary in order for the school to meet federal accountability requirements. Middle and secondary schools may consider the student's end-of-course SOL test score in determining the student's final course grade.

Participation in the Virginia Assessment Program by students with disabilities is prescribed by provisions of their Individualized Education Program (IEP) or 504 Plan. All students with disabilities are assessed with appropriate accommodations and alternate assessments where necessary.

Any student identified as an English Learner (EL) participates in the Virginia Assessment Program. A school-based committee convenes and makes determinations regarding the participation level of EL students in the Virginia Assessment Program. In kindergarten through eighth grade, EL students may be granted a one-time exemption from SOL testing in the areas of writing, and history and social science.

Definitions

Authentic Performance Assessment

An "Authentic Performance Assessment" is a test that complies with guidelines adopted by the Board of Education that requires students to perform a task or create a product that is typically scored using a rubric.

Standard Unit of Credit

A "standard unit of credit" or "standard credit" is a credit awarded for a course in which the student successfully completes 140 clock hours of instruction and the requirements of the course. A standard unit of credit may be awarded based on a waiver of the 140 clock hour requirement as provided in Policy IKFD Alternative Paths to Attaining Standard Units of Credit.

Verified Unit of Credit

A “verified unit of credit” or “verified credit” is a credit awarded for a course in which a student earns a standard unit of credit and completes one of the following:

1. Achieves a passing score on a corresponding end-of-course SOL test.
2. Achieves a passing score on an additional test, as defined in 8 VAC 20-131-5, as a part of the Virginia Assessment Program.
3. Meets the criteria for the receipt of a locally awarded verified credit when the student has not passed a corresponding SOL test.
4. Meets the criteria for the receipt of a verified credit for English (writing) by demonstrating mastery of the content of the associated course on an authentic performance assessment that complies with guidelines adopted by the Board of Education.

Students may also earn verified credits by taking alternative tests to the SOL assessment. Such tests may only be those approved by the Virginia Board of Education, and the student may earn verified credits only by achieving that score established by the Board of Education.

Virginia Assessment Program

The “Virginia Assessment Program” is a system used to evaluate student achievement that includes SOL tests and additional tests that may be approved from time to time by the Board of Education.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-370, 22.1-371, 22.1-380, 22.1-253.13:1, 22.1-253.13:4.
8 VAC 20-131-5.
8 VAC 20-131-30.
8 VAC 20-131-50.
8 VAC 20-131-51.
8 VAC 20-131-110.
Guidelines for Graduation Requirements; Local Alternative Paths to Standard Units of Credit (Virginia Board of Education Oct. 2015).

Cross Refs.:

IAA	Notification of Learning Objectives
IGBA	Programs for Students with Disabilities
IKFA	Locally Awarded Verified Credits
IKFD	Alternative Paths to Attaining Standard Units of Credit
IKH	Retaking SOL Assessments

LOCALLY AWARDED VERIFIED CREDITS

Generally

The Tazewell County School Board awards verified credits in accordance with Virginia law and Virginia Board of Education regulations.

To be eligible for locally awarded verified credits as credit accommodations, students with disabilities must meet all criteria established by Virginia law or regulation and eligibility for such credit accommodations must be established in the student's Individualized Education Program (IEP) or Section 504 plan.

Review Panels

The Tazewell County School Board appoints review panels comprised of at least three educators to consider evidence of the student's achievement. Different panels may be appointed for individual schools or groups of schools.

The review panel reviews information which provides evidence of the student's achievement of adequate knowledge of the Standards of Learning content. The panel has discretion in determining the information it considers. That information may include, but is not limited to, results of classroom assessments, divisionwide exams, course grades and additional academic assignments (e.g. papers, projects, essays or written questions) as the panel deems appropriate.

Based on the evidence it reviews, the review panel may:

- award the verified credit;
- deny the verified credit;
- suggest participation in a remedial program and retesting; or
- make additional academic assignments prior to determining whether to award the verified credit.

The decision of the review panel is final.

Adopted: May 13, 2024

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:3.
8 VAC 20-131-110.

Revised Guidance Governing the Use of Locally-Awarded Verified Credits (Virginia Department of Education May 11, 2018) (attachment to Virginia Department of Education Superintendent's Memo No. 130-18 (May 11, 2018)).

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RELIGION IN THE SCHOOLS

The Tazewell County School Board is neutral in matters of religion. This means that the Tazewell County schools

- assume no role or responsibility for the religious training of any student and
- do not become involved in the religious belief, disbelief or doubt of any student.

This neutrality does not preclude or hinder the Tazewell County school division in fulfilling its responsibility to educate students to be tolerant and respectful of religious diversity. The division recognizes that one of its educational responsibilities is to advance the students' knowledge and appreciation of the role that religion has played in the social, cultural and historical development of civilization.

Therefore, the division approaches religion from an objective, curriculum-related perspective, encouraging all students and staff members to be aware of the diversity of beliefs and respectful of each other's religious and/or non-religious views. In that spirit of respect, students and staff members may be excused from participating in activities that are contrary to their religious beliefs.

The School Board may authorize, as an elective in grades nine through 12 with appropriate credits toward graduation, a comparative religion class that focuses on the basic tenets, history, and religious observances and rites of world religions.

Adopted: May 13, 2024

Legal Refs.: U.S. Const. amend. I.

Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-202.1.

Cross Refs.: IB Academic Freedom

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DRUGS IN SCHOOL

I. Generally

No person may manufacture, sell or distribute or possess with intent to sell, give or distribute any “controlled substance,” “imitation controlled substance,” or “marijuana,” as all are defined in Virginia law, while

- on the property, including building or grounds, of any public school;
- on public property or any property open to public use within 1,000 feet of the property, including building or grounds, of any public school;
- on any school bus; or
- at any designated school bus stop or any public property or any property open to public use within 1,000 feet of such school bus stop during the time when school children are waiting to be picked up and transported to or are being dropped off from school or a school sponsored activity.

A. Expulsion

A student who is determined to have brought a controlled substance, imitation controlled substance, or marijuana onto school property or to a school-sponsored activity may be expelled in accordance with Policy JGD/JGE Student Suspension/Expulsion. The School Board may determine, based on the facts of the particular case that special circumstances exist and no disciplinary action or another form of discipline is appropriate. The School Board authorizes the superintendent or superintendent’s designee to conduct a preliminary review of such cases to determine whether a disciplinary action other than expulsion is appropriate. Any disciplinary action imposed pursuant to such a review must be taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

B. Prevention and Intervention

Any student who violates this policy shall participate in the prevention and intervention activities identified in Tazewell County school division’s drug and violence prevention plan.

The School Board may require any student who has been found to have been in possession of, or under the influence of, drugs or alcohol on a school bus, on school property, or at a school-sponsored activity in violation of School Board policies, to undergo evaluation for drug or alcohol abuse, or both, and, if recommended by the evaluator and with the consent of the student's parent, to participate in a treatment program.

C. Required Reporting to Parents and Local Law Enforcement

The principal reports a violation of this policy to parents and local law enforcement as required by Policy CLA Reporting Acts of Violence and Substance Abuse.

II. Students with Disabilities

A. Students with disabilities are subject to the provisions of Section I of this policy and may be disciplined to the same extent as a nondisabled student provided the manifestation review committee determines that the violation was not a manifestation of the student's disability. The provisions of Policy JGDA Disciplining Students with Disabilities will be followed in addition to the regular disciplinary procedures.

B. Additional authority to remove a student with a disability from school for a drug violation.

1. In addition to the authority granted in Section I and Section II, subsection A above, a student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student knowingly possesses or uses illegal drugs, or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. The removal should not be in excess of any removal imposed on a student without a disability for the same offense.

2. For purposes of this forty-five (45) school day removal, "illegal drugs" and "controlled substance" are defined by federal law as follows:

a. Controlled substance means a drug or other substance identified under schedules I, II, III, IV, or V in § 202(c) of the Controlled Substances Act at 21 U.S.C. § 812(c).

b. Illegal drug means a controlled substance, but does not include a controlled substance that is legally possessed or used under the supervision of a licensed health-care professional or that is legally possessed or used under any other authority under the Controlled Substances Act or under any other provision of federal law.

Adopted: May 13, 2024

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Legal Refs: 20 U.S.C. § 1415
21 U.S.C. § 812.

Code of Virginia, 1950, as amended, §§ 18.2-247, 18.2-250, 18.2-255.2, 22.1-277.08, 54.1-3401.

8 VAC 20-81-10.

Cross Refs:	CLA	Reporting Acts of Violence and Substance Abuse
	JGD/JGE	Student Suspension/Expulsion
	JFC	Student Conduct
	JGDA	Disciplining Students with Disabilities

WRITTEN NOTIFICATION OF VIOLATION OF SCHOOL POLICIES BY STUDENTS IN ALTERNATIVE EDUCATION PROGRAMS

The School Board requires written notification of an offense to the parent, guardian or other person having charge or control of a pupil in an alternative education program as described in Va. Code § 22.1-209.1:2 when

- a pupil commits an offense in violation of School Board policies and school officials determine the offense was committed without the willful intent to violate such policies, or

- the offense did not endanger the health and safety of the individual or other persons.

The notification identifying the nature of the offense shall be made no later than two school days following the incident. The School Board requires the principal of the school the child attends, or other appropriate school personnel, to develop appropriate measures, in conjunction with the pupil's parent or guardian, for correcting such behavior.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-209.1:2.

SEARCH AND SEIZURE

A search involves an invasion of privacy. Whether a search of a student is permissible depends on a balancing of the student's right to privacy and freedom from unreasonable search and seizure against the school division's responsibility to protect the health, safety and welfare of all persons in the school community and to carry out its educational mission. To maintain order and discipline in the schools and to protect the health, safety and welfare of students and school personnel, school authorities may search a student, student belongings, student lockers or student automobiles under the circumstances outlined below and may seize any illegal, unauthorized or contraband materials discovered in the search.

As used in this policy, the term "unauthorized" means any item dangerous to the health or safety of students or school personnel, or disruptive of any lawful function, mission or process of the school or any item described as unauthorized in school rules available beforehand to the student.

The locations at which searches of students and student property may be conducted are not limited to the school building or school property. Searches may be conducted wherever the student is involved in a school-sponsored function.

PERSONAL SEARCHES

A student's person and/or personal effects (e.g. purse, book bag, etc.) may be searched by a school official whenever the official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation.

All individual searches of students must be based on reasonable suspicion. In order to be permissible, the search must be:

- justified at its inception and
- reasonably related in scope to the circumstances justifying the search.

An individual search is justified at its inception when a school official has reasonable grounds, based on the totality of the known circumstances, for suspecting that the search will reveal evidence that the student has violated or is violating either the law or the rules of the school. A search is reasonable in scope when it is reasonably related to the objectives of the search and is not excessively intrusive in light of the age and sex of the student and the nature of the suspected infraction.

A personal search may include requiring a student to be scanned with a metal detector.

A pat down search of a student may only be conducted if a school administrator has established a high level of reasonable suspicion that evidence will be found to corroborate suspicion that a law or school rule has been broken. If a pat down search of

a student's person is conducted, it will be conducted in private by a school official of the same sex and with an adult witness of the same sex present.

Strip searches involve an extreme intrusion into the rights of a student and may only be conducted when an extremely serious situation exists requiring immediate action because of an imminent threat of death or great bodily injury to a person or persons. If a strip search is necessary the school official should contact the appropriate law enforcement official, and the search should be conducted by a sworn law enforcement officer of the same sex, in the presence of a same sex adult witness. School officials may only conduct a strip search in cases where it is necessary to avoid the imminent threat of death or great bodily injury to the student or another person. If a strip search must be conducted by a school official, it must be by a same sex official with a same sex adult witness, and the school official must have the prior approval of the superintendent or superintendent’s designee, unless the health or safety of the student is endangered by the delay.

LOCKER AND DESK SEARCHES

Student lockers and desks are school property and remain at all times under the control of the school; however, students are expected to assume full responsibility for the security of their lockers and are responsible for the content of their assigned locker at all times. Periodic general inspections of lockers and desks may be conducted by school authorities for any reason at any time without notice, without student consent and without a search warrant.

AUTOMOBILE SEARCHES

Students are permitted to park on school premises as a matter of privilege, not of right. The school retains authority to conduct routine patrols of student parking lots and inspections of the exteriors of student automobiles on school property. The interiors of student vehicles may be inspected whenever a school official has reasonable suspicion to believe that the student has violated or is about to violate the law or a school rule and that the search will yield evidence of the violation, or that illegal or unauthorized materials or other evidence of illegal or otherwise prohibited activities are contained inside the automobile. Such patrols and inspections may be conducted without notice, without student consent and without a search warrant.

COMPUTER SEARCHES

The school computer system, as defined in Policy GAB/IIBEA Acceptable Computer System Use, is school property. Students are only authorized to use the school’s computer system and other similar educational technology consistent with the educational mission of the school and in accordance with Policy GAB/IIBEA Acceptable Computer System Use. School officials may search school computers, software and internet access records at any time for any reason and without student consent.

CONSENT SEARCHES

If a student gives a school official consent for a search the school official does not need to demonstrate reasonable suspicion. A student's consent is only valid if given willingly and with knowledge of the meaning of consent. Students should be told of their right to refuse to be searched, and students must not perceive themselves to be at risk of punishment for refusing to grant permission for the search.

SEIZURE OF ILLEGAL MATERIALS

If a properly conducted search yields illegal or contraband materials, such findings shall be turned over to proper legal authorities for ultimate disposition.

Adopted: May 13, 2024

Legal Refs.: New Jersey v. T.L.O., 469 U.S. 325 (1985).

U.S. Const. amend IV.

Va. Const. art.I, § 10.

Code of Virginia, 1950, as amended, §§ 22.1-279.7, 22.1-280.2:3.

Virginia School Search Resource Guide (Virginia Department of Education Oct. 2000).

Cross Ref.:

CLA	Reporting Acts of Violence and Substance Abuse
EGAA	Reproduction and Use of Copyrighted Materials
GAB/IIBEA	Acceptable Computer System Use
JFC	Student Conduct
JFCD	Weapons in School
JFCF	Drugs in School
KNAJ	Relations with Law Enforcement Authorities

DISCIPLINE OF STUDENTS WITH DISABILITIES FOR INFLICTION OF SERIOUS BODILY INJURY

A student with a disability may be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. If no manifestation is found, the student may be disciplined to the extent that a student without disabilities would be disciplined.

In addition, the applicable procedures of Policies JGDA Disciplining Students with Disabilities and JGD/JGE Student Suspension/Expulsion will be followed.

The term serious bodily injury has the same meaning given the term “serious bodily injury” under paragraph (3) of subsection (h) of section 1365 of title 18 of the United States Code.

Adopted: May 13, 2024

Legal Refs: 18 U.S.C. § 1365(h)(3).
20 U.S.C. § 1415(k)(1)(G)(iii).
34 C.F.R. §§ 300.530(g) and 300.530(i)(3).

Code of Virginia, 1950, as amended, § 22.1-214.

8 VAC 20-81-10.
8 VAC 20-81-160.

Cross Refs:		
	JFCD	Weapons in School
	JFCF	Drugs in School
	JGD/JGE	Student Suspension/Expulsion
	JGDA	Disciplining Students with Disabilities

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LACTATION SUPPORT FOR STUDENTS

The superintendent shall designate a non-restroom location in each school as an area in which anyone who is enrolled as a student in the division may take breaks of reasonable length during the school day to express milk to feed her child until the child reaches the age of one. The area must be shielded from public view.

Adopted: May 13, 2024

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-79.6.

Cross Refs.: GBEF Lactation Support for Employees

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STUDENT-ATHLETE SUDDEN CARDIAC ARREST

In order to participate in any extracurricular physical activity, each student-athlete and the student-athlete's parent or guardian must review, on an annual basis, information provided by the school division on symptoms that may lead to sudden cardiac arrest. After reviewing the materials, each student-athlete and the student-athlete's parent or guardian must sign a statement acknowledging receipt of such information, in a manner approved by the Virginia Board of Education.

A student-athlete who is experiencing symptoms that may lead to sudden cardiac arrest must be immediately removed from play. A student-athlete who is removed from play shall not return to play until the student-athlete is evaluated by and receives written clearance to return to physical activity by an appropriate licensed health care provider as determined by the Virginia Board of Education. The licensed health care provider evaluating student-athletes may be a volunteer.

The superintendent is responsible for developing, biennially reviewing, and updating procedures to implement this policy.

Adopted: May 13, 2024

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-271.8.

RESTRAINT AND SECLUSION OF STUDENTS

Physical restraint and seclusion may only be used by Tazewell County School Board staff for the purpose of behavioral intervention in accordance with this policy and the Virginia Board of Education Regulations Governing the Use of Seclusion and Restraint in Public Elementary and Secondary Schools in Virginia. The School Board encourages the use of positive behavioral interventions and supports to reduce and prevent the need for the use of physical restraint and seclusion.

The superintendent is responsible for developing procedures to address the requirements of the Board of Education Regulations. Those procedures shall include:

- examples of the positive behavioral interventions and support strategies consistent with the student's rights to be treated with dignity and to be free from abuse that the school division uses to address student behavior, including the appropriate use of effective alternatives to physical restraint and seclusion;
- a description of initial and advanced training for school personnel that addresses appropriate use of effective alternatives to physical restraint and seclusion and the proper use of restraint and seclusion;
- a statement of the circumstances in which physical restraint and seclusion may be employed, which shall be no less restrictive than that set forth in 8 VAC 20-750-40 and 8 VAC 20-750-50;
- provisions addressing the
    - notification of parents regarding incidents of physical restraint or seclusion, including the manner of such notification;
    - documentation of the use of physical restraint and seclusion;
    - continuous visual monitoring of the use of any physical restraint or seclusion to ensure the appropriateness of such use and the safety of the student being physically restrained or secluded, other students, school personnel, and others. These provisions shall include exceptions for emergency situations in which securing visual monitoring before implementing the physical restraint or seclusion would, in the reasonable judgment of the school personnel implementing the physical restraint or seclusion, result in serious physical harm or injury to persons;
    - securing of any room in which a student is placed in seclusion. These provisions shall ensure that any seclusion room or area meet specifications for size and viewing panels that ensure the student's safety at all times, including during a fire or other emergency; and
    - the appropriate use and duration of seclusion based on the age and development of the student.

The School Board reviews this policy at least annually and updates it as appropriate. The superintendent reviews the procedures at least annually and updates them as appropriate.

Adopted: May 13, 2024

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-279.1, 22.1-279.1:1.

8 VAC 20-750-40.

8 VAC 20-750-50.

8 VAC 20-750-70.

Cross Refs.:

BF	Board Policy Manual
CH	Policy Implementation
EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
IGBA	Programs for Students with Disabilities
JFC	Student Conduct
JGA	Corporal Punishment
JGDA	Disciplining Students with Disabilities
JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury
KNAJ	Relations with Law Enforcement Authorities

ADMINISTRATION OF SURVEYS AND QUESTIONNAIRES

I. Instructional Materials and Surveys

A. Inspection of Instructional Materials

All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any federally funded program are available for inspection by the parents or guardians of the student in accordance with Policy KBA Requests for Public Records.

B. Participation in Surveys and Evaluations

No student is required, as part of any federally funded program, to submit to a survey, analysis, or evaluation that reveals information concerning

(1) political affiliations or beliefs of the student or the student's parent,
(2) mental or psychological problems of the student or the student's family,
(3) sex behavior or attitudes,
(4) illegal, anti-social, self-incriminating, or demeaning behavior,
(5) critical appraisals of other individuals with whom respondents have close family relationships,
(6) legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers,
(7) religious practices, affiliations, or beliefs of the student or student's parent, or
(8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program),

without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent.

C. Surveys Requesting Sexual Information

In any case in which a questionnaire or survey requesting that students provide sexual information, mental health information, medical information, information on student health risk behaviors pursuant to Va. Code § 32.1-73.8, other information on controlled substance use, or any other information that the School Board deems to be sensitive in nature is to be administered, the School Board notifies the parent concerning the administration of such questionnaire or survey in writing at least 30 days prior to its administration. The notice informs the parent of the nature and types of questions included in the questionnaire or survey, the purposes and age-appropriateness of the questionnaire or survey, how information collected by the questionnaire or survey will be used, who will

have access to such information, the steps that will be taken to protect student privacy, and whether and how any findings or results will be disclosed. In any case in which a questionnaire or survey is required by state law or is requested by a state agency, the relevant state agency shall provide the School Board with all information required to be included in the notice to parents. The parent has the right to review the questionnaire or survey in a manner mutually agreed upon by the school and the parent and exempt the parent's child from participating in the questionnaire or survey. Unless required by federal or state law or regulation, school personnel administering any such questionnaire or survey do not disclose personally identifiable information.

No questionnaire or survey requesting that students provide sexual information shall be administered to any student in kindergarten through grade six.

D. Additional Protections

In the event of the administration or distribution of a survey containing one or more of the subjects listed in subsection I.B. above, the privacy of students to whom the survey is administered is protected by: (1) Students will be given the opportunity to "opt out" of the survey. (2) Students will not be required to provide a name, address, social security number or student identification number. (3) Students are guaranteed that their response will be kept confidential.

II. Physical Examinations and Screenings

If the Tazewell County School Division administers any physical examinations or screenings other than

- those required by Virginia law, and
- surveys administered to a student in accordance with the Individuals with Disabilities Education Act,

policies regarding those examinations or screenings will be developed and adopted in consultation with parents.

III. Commercial Use of Information

Questionnaires and surveys are not administered to public school students during the regular school day or at school-sponsored events without written, informed parental consent when participation in such questionnaire or survey may subsequently result in the sale for commercial purposes of personal information regarding the individual student.

This subsection does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating,

or providing educational products or services for, or to, students or educational institutions, such as the following:

- college or other postsecondary education recruitment, or military recruitment;
- book clubs, magazines, and programs providing access to low-cost literary products;
- curriculum and instructional materials used by elementary schools and secondary schools;
- tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
- the sale by students of products or services to raise funds for school-related or education-related activities; and
- student recognition programs.

IV. Notification

Notification of Policies

The Board provides notice of this policy directly to parents of students annually at the beginning of the school year and within a reasonable period of time after any substantive change in the policy. The Board also offers an opportunity for the parent (or emancipated student) to opt the student out of participation in

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

Notification of Specific Events

The Board directly notifies the parent of a student, at least annually at the beginning of the school year, of the specific or approximate dates during the school year when the following activities are scheduled, or expected to be scheduled:

- activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for

selling that information (or otherwise providing that information to others for that purpose);
- the administration of any survey containing one or more items listed in subsection I.B. above; or
- any nonemergency, invasive physical examination or screening that is
    - required as a condition of attendance;
    - administered by the school and scheduled by the school in advance; and
    - not necessary to protect the immediate health and safety of the student, or of other students.

V. Definitions

Instructional material: the term "instructional material" means instructional content that is provided to a student, regardless of its format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

Invasive physical examination: the term "invasive physical examination" means any medical examination that involves the exposure of private body parts, or any act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.

Parent: the term "parent" includes a legal guardian or other person standing in loco parentis (such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the welfare of the child).

Personal information: the term "personal information" means individually identifiable information including
- a student or parent's first and last name;
- a home or other physical address (including street name and the name of the city or town);
- a telephone number; or
- a Social Security identification number.

Survey: the term “survey” includes an evaluation.

Adopted: May 13, 2024

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Legal Refs.: 20 U.S.C. § 1232h.

Code of Virginia, 1950, as amended, § 22.1-79.3.

Cross Refs.:	INB	Teaching About Controversial Issues
	JHDA	Human Research
	KBA	Requests for Public Records
	KF	Distribution of Information/Materials

PUBLIC COMPLAINTS

Complaints involving a particular school are handled within the school through the established channel of responsibility. If the complaint cannot be resolved at the level of the principal, it is referred to the superintendent or superintendent's designee. If the central office staff and complainant cannot reach a satisfactory solution, the matter may, at the School Board's discretion, be heard at a regular board meeting.

Any parent, custodian, or legal guardian of a pupil attending the Tazewell County Public Schools who is aggrieved by an action of the School Board may, within thirty days after such action, petition the local circuit court to review the action of the School Board. The court will sustain the action of the School Board unless the School Board exceeded its authority, acted arbitrarily or capriciously or abused its discretion.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-87, 22.1-253.13:7.

Cross Refs.:	GB	Equal Employment Opportunity/Nondiscrimination
	GBA/JFHA	Prohibition Against Harassment and Retaliation
	GBLA	Third Party Complaints Against Employees
	IIA	Instructional Materials
	JB	Equal Educational Opportunities/Nondiscrimination
	KLB	Public Complaints About Learning Resources

PUBLIC COMPLAINTS ABOUT LEARNING RESOURCES

It is the responsibility of the Tazewell County School Board to establish procedures for handling challenged controversial materials.

The procedure for filing a complaint concerning learning resources is as follows:

Despite the care taken in selecting suitable learning resources, and despite the qualifications and expertise of persons involved in that selection process, it is recognized that occasional objections to materials will be made by the public. It is, therefore, the policy of the School Board to provide channels of communication and a fair procedure for members of the community to follow in expressing and resolving concerns about learning resources, including instructional materials, used in teaching the curriculum.

Complaints about learning resources should be presented in writing using KLB-E, “Request for Reconsideration of Learning Resources” form, which may be obtained from the principal or the central office. The standards and procedure for review shall be consistently applied. Materials shall be considered for their educational suitability and shall not be removed because of partisan or doctrinal disapproval. Challenges which are not resolved at the building level may be submitted to the superintendent or superintendent’s designee. The decision of the superintendent may be appealed to the School Board or reviewed at the School Board's request. The decision of the School Board will be final.

Adopted: May 13, 2024

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-253.13:7.

Cross Refs.:	IIA	Instructional Materials
	IGAH	Family Life Education
	INB	Teaching About Controversial Issues
	KL	Public Complaints
	KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

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File: KLB-E

TAZEWELL COUNTY PUBLIC SCHOOLS
REQUEST FOR RECONSIDERATION OF LEARNING RESOURCES

Request By _____

Representing _____ Myself

_____ Organization or Group (please identify) _____

Address _____ E-mail address _____

Telephone _____

How do you prefer to be contacted? _____

Title or Description of Item _____

Author or Editor _____

Type of Material (book / film / record / speaker / software / other (specify)) _____

1. Did you examine, review, or listen to this learning resource or presentation in its entirety?

   ❑ YES ❑ NO

2. Have you discussed this material with school staff who ordered it or who use it?
   ❑ YES ❑ NO

   If yes, please identify the staff person(s) with whom you had the discussion:

   _____
   [Print name of staff person(s)]

   Are you aware of evaluations of this material by professional critics?
   ❑ YES ❑ NO

   If no, would you be interested in receiving this information?
   ❑ YES ❑ NO

3. Describe what prompted your concern about the material. Please cite page numbers and/or specific information from the material to support your concerns (attach additional material, if necessary).

4. Does the general purpose for the use of the material, as described by the school staff or in the BLANK school division's program objectives, seem a suitable one for you?
   ❑ YES ❑ NO

   If not, please explain (attach additional material, if necessary)

5. What action[s] would you like to see taken regarding this material?

   ❑ Do not assign it to my child ❑ Use of the material should be reevaluated.

   ❑ Other—
   Explain:_____
   _____

6. Are there other materials of the same subject and format that you would suggest for consideration in place of this material? ❑ YES ❑ NO

   If yes, please identify your suggestions.
   _____
   _____
   _____

Signature _____ Date _____

RETURN COMPLETED FORM TO SCHOOL PRINCIPAL

Approved by School Board: May 13, 2024

RELATIONS WITH PARENT ORGANIZATIONS

The Tazewell County School Board encourages the establishment of parent-teacher organizations that seek to advance programs that improve educational opportunities for all students consistent with state and federal law. The School Board requests that parent-teacher organizations maintain a close relationship with the Board, administration and staff, and that they consider School Board and school policies when planning activities.

Adopted: May 13, 2024

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-253.13:7.

Cross Refs.: IGBC Parental Involvement
KF Distribution of Information/Materials

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CHARTER SCHOOLS

Purpose

In order to (1) encourage the development of innovative programs; (2) provide opportunities for innovative instruction and student assessment; (3) provide parents and students more choices; (4) provide innovative scheduling, structure and management; (5) encourage the use of performance-based educational programs; (6) establish high standards for teachers and administrators; and (7) develop models for replication in other public schools, the Tazewell County School Board receives and considers applications for the establishment of charter schools.

Definition of Charter School

A charter school is a public, nonreligious or non-home-based alternative school located within the Tazewell County School Division or operated jointly by multiple school divisions. A charter school may be created as a new school or by converting all or part of an existing public school. Conversions of private schools or home-based programs are not permitted. A charter school for at-risk pupils may be established as a residential school.

In establishing public charter schools within the division, the School Board gives priority to public charter school applications designed to increase the educational opportunities of at-risk students. At least one half of the public charter schools in the division must be designed for at-risk students. However, conversions of existing public schools into public charter schools that serve the same community as the existing public school do not count in the determination of school division compliance with the one-half requirement.

Enrollment in a charter school is open to any child who resides within the school division or, in the case of a regional public charter school, within any of the relevant school divisions, through a lottery process on a space-available basis, except that in the case of the conversion of an existing public school, students who attend the school and the siblings of such students are given the opportunity to enroll in advance of the lottery process. Students eligible to enroll in the school division pursuant to Va. Code § 22.1-3.B because they are the children of military personnel on active military duty who will reside in the division may participate in the lottery process for charter schools in the division at the same time and in the same manner as students who reside in the division.

Public charter schools are subject to all federal laws and authorities as set forth in law and the charter contract. Public charter schools are subject to the same civil rights, health and safety requirements applicable to other public schools in the Commonwealth, except as otherwise provided by law.

Public charter schools are subject to the student assessment and accountability requirements applicable to other public schools. Nothing precludes a public charter

school from establishing additional student assessment measures that go beyond state requirements if the School Board approves such measures.

Management committees of public charter schools are subject to and shall comply with the Virginia Freedom of Information Act (§ 2.2-3700 et seq.).

No public charter school shall discriminate against any individual on the basis of disability, race, creed, color, sex, sexual orientation, gender, gender identity, national origin, religion, ancestry, or need for special education services or any other unlawful basis, and each public charter school shall be subject to any court-ordered desegregation plan in effect for the school division.

No public charter school shall discriminate against any student on the basis of limited proficiency in English and each public charter school shall provide students who have limited proficiency in English with appropriate services designed to teach such students English and the general curriculum, consistent with federal civil rights laws.

No public charter school shall engage in any sectarian practices in its educational program, admissions or employment policies or operations.

Application Process

Any person, group or organization may submit an application for the formation of a public charter school to the Tazewell County School Board. A complete application includes the applicant's Virginia Public Charter School Application package submitted to the Board of Education, the result of the Board of Education's review of the application and the Charter School Application Addendum (LC-E [School Division] Charter School Application Addendum). Prior to submitting a charter school application to the School Board, a public charter school applicant shall submit its proposed charter application to the Board of Education for review and comment and a determination as to whether the application meets the approval criteria developed by the Board of Education. Charter School applications initiated by the Tazewell County School Board must conform to the Virginia Public Charter School Application. However, such applications are not required to receive Board of Education review and comment prior to action by the School Board.

The Board of Education examines all applications, other than those initiated by the School Board, for feasibility, curriculum, financial soundness and other objective criteria it may establish, consistent with existing state law. The Board of Education's review and comment is for the purpose of ensuring that the application conforms with such criteria. The school division may work with a charter school applicant before the application is submitted to the Board of Education for review and recommendation.

All public charter school applicants, other than those initiated by the School Board, must also complete the application addendum in the format provided in Exhibit LC-E [School Division] Charter School Application Addendum. The School Board shall establish a "review team" consisting of appropriate school personnel, a local business representative and a resident charter school proponent to evaluate charter school

applications. The School Board shall designate the chairman of the review team as the contact person for answering questions about the application process and receiving applications. The review team shall work cooperatively with applicants for charter schools. When an application is incomplete, the review team shall request the necessary information; an incomplete application is not grounds for denying a charter. However, if the applicant does not provide the necessary information within a reasonable timeframe (established by the review team) then the application may be denied.

The review team shall (1) recommend to the School Board appropriate criteria for reviewing charter school applications; (2) evaluate all charter school applications based on the review criteria adopted by the School Board; (3) recommend one of the following options to the School Board for each application: approve, reject, place on a waiting list or return with suggestions for improvement; (4) monitor charter school progress; and (5) make recommendations for revocation, renewal or non-renewal of charter contracts.

The Tazewell County School Board shall establish procedures for receiving, reviewing and ruling on applications for the establishment of charter schools. Such procedures must include a timeline for the application and review process and the means for reviewing and evaluating each application, including the criteria on which the decision to grant or deny a charter will be based. To provide appropriate opportunity for input from parents, teachers, citizens, and other interested parties and to obtain information to assist the School Board in its decision to grant or deny a public charter school application, the procedures will provide for public notice and the receipt of comment on public charter school applications. The School Board shall give at least 14 days' notice of its intent to receive public comment on an application. A copy of the procedures including the review criteria, shall be posted on the division’s website and a copy shall be made available to any interested party upon request.

School Board Decision

If the School Board denies a public charter school application, or revokes or fails to renew a charter agreement, it shall provide to the applicant or grantee its reasons, in writing, for such decision, and it shall post such reasons on its website. A public charter school applicant whose application was denied, or a grantee whose charter was revoked or not renewed, is entitled to petition the School Board for reconsideration. The petition for reconsideration shall be filed no later than 60 days from the date the public charter school application is denied, or the charter agreement is revoked or fails to be renewed. Such reconsideration shall be decided within 60 days of the filing of the petition.

The School Board shall establish a process for reviewing petitions of reconsideration, which shall include an opportunity for public comment. The petition of reconsideration may include an amended application based on the reasons given by the School Board for such decision. Prior to seeking reconsideration, an applicant or

grantee may seek technical assistance from the Superintendent of Public Instruction to address the reasons for denial, revocation or non-renewal.

Upon reconsideration, the decision of the School Board to grant or deny a public charter school application or to revoke or fail to renew a charter agreement is final and not subject to appeal. Following a decision to deny a public charter school application or to revoke or fail to renew a charter agreement, the School Board submits documentation to the Board of Education as to the rationale for the School Board's decision. The Board of Education has no authority to grant or deny a public charter school application or to revoke or fail to renew a charter agreement but may communicate any Board finding relating to the rationale for the School Board's denial of the public charter school application or revocation of or failure to renew the charter agreement based on the documentation submitted in any school division in which at least half of the schools receive funding pursuant to Title I, Part A.

Nothing in this policy prohibits an applicant whose application has been denied or a grantee whose charter has been revoked or not renewed from submitting a new application.

Charter Contract

Within 90 days of approval of a charter application, the School Board and the management committee of the approved public charter school shall execute a charter contract that clearly sets forth (i) the academic and operational performance expectations and measures by which the public charter school will be judged and (ii) the administrative relationship between the School Board and public charter school, including each party's rights and duties. The 90-day period may be extended by up to 30 days by mutual agreement of the parties. Such performance expectations and measures shall include applicable federal and state accountability requirements and may be refined or amended by mutual agreement after the public charter school has collected baseline achievement data for its enrolled students.

The academic and operational performance expectations and measures in the charter contract shall be based on a performance framework that clearly sets forth the academic and operational performance indicators, measures and metrics that will guide the School Board's evaluations of the public charter school. The performance framework shall include indicators, measures and metrics for:

- student academic proficiency;
- student academic growth;
- achievement gaps in both proficiency and growth between the major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status;
- attendance;
- recurrent annual enrollment;
- postsecondary education readiness of high school students;
- financial performance and sustainability; and

- the performance and stewardship of the management committee, including compliance with all applicable laws, regulations and terms of the charter contract.

The performance framework shall allow the inclusion of additional rigorous, valid and reliable indicators proposed by the charter school to augment external evaluations of its performance, provided that the School Board approves the quality and rigor of such indicators.

The performance framework shall require the disaggregation of all student performance data by major student subgroups based on gender, race, poverty status, special education status, English language learner status and gifted status.

Annual performance targets shall be set by the public charter school and the School Board and shall be designed to help each school meet applicable federal, state and School Board expectations.

The charter contract shall be signed by the chairman of the School Board and the president or chairman of the public charter school's management committee. Within 10 days of executing a charter contract, the School Board shall submit to the Board written notification of the charter contract execution, including a copy of the executed charter contract and any attachments.

No public charter school shall commence operations without a charter contract executed in accordance with this policy and approved in an open meeting of the School Board.

Waivers of School Board Policy and State Regulation

A charter school may operate free from School Board policies and state regulations, except the Standards of Quality, the Standards of Accreditation and Standards of Learning, as agreed in the charter contract. The School Board shall request from the Board of Education, on behalf of its charter schools, waivers from state regulation contained in each approved charter application. If the charter school is designed to increase the opportunities of at-risk students, then the School Board shall request that the Board of Education approve an Individual School Accreditation Plan.

Management and Operation

A charter school shall be administered and operated by a management committee in the manner agreed to in the charter contract. The management committee shall be composed of parents of students enrolled in the school, teachers and administrators working in the school and representatives of any community sponsors, or any combination thereof. A charter school shall be responsible for its own operations. However, a charter school may negotiate and contract with the School Board, or any other third party, for the provision of necessary services; services provided by the School Board must be provided at cost.

The applicant and members of the management committee, administrators, and other personnel serving in a public charter school must disclose any ownership or financial interest they may have in renovating, lending, granting, or leasing public charter school facilities.

Personnel

Charter school personnel shall be selected as agreed in the charter contract. Such personnel may, but are not required, to be employees of the School Board. However, all charter school personnel shall be subject to the provisions of Va. Code §§ 22.1-296.1, 22.1-296.2 and 22.1-296.4.

Professional, licensed employees currently employed by the School Board may volunteer for assignment to a charter school and may be assigned by the School Board to a charter school for one contract year and reassigned annually upon the request of the employee and management committee. Professional, licensed employees assigned to a charter school shall receive the same employment benefits as such personnel assigned to noncharter schools. Professional, licensed personnel who request assignment to a noncharter school or who are not recommended for reassignment in

the charter school, other than for reasons cited in § 22.1-307 of the Code of Virginia, shall be transferred to a noncharter school according to School Board policy.

The School Board may employ health, mental health, social services and other related personnel to serve in residential charter schools for at-risk students as determined in the charter agreement. However, the School Board is not required to fund the residential or other services provided by a residential charter school.

The School Board has the final authority to assign professional, licensed personnel to charter or other schools within the division.

Funding

Charter schools shall be funded as provided by law and negotiated in the charter contract.

Revocation and Renewal of the Charter Contract

The School Board may revoke a charter contract if

- the charter school violates the conditions, standards or procedures established in the application;
- the charter school violates a material term of the charter contract (for example, failing to provide required reports to the School Board);
- the charter school fails to meet or make reasonable progress toward achievement of the content standards or student performance standards identified in the charter application;

- the charter school fails to meet generally accepted standards of fiscal management; or
- the charter school violates any provision of law from which it was not specifically exempted.

A charter contract may be renewed for up to five years. The management committee must apply to renew the charter by six months before the charter expires.

The application for renewal shall contain

- a report on the progress of the charter school in achieving the goals, objectives, program and performance standards for students and other conditions and terms the School Board required in the charter
- a financial statement, on forms prescribed by the Board of Education, disclosing the costs of administration, instruction and other spending categories which is written in a way to allow the School Board and the public to compare such costs to the costs of other schools and comparable organizations
- other information the School Board may require

If a charter contract is revoked or not renewed, or a charter school is dissolved, the management committee shall be responsible for all financial obligations of the charter school.

Reports

The School Board reports the following to the Board of Education:

- the grant or denial of charter applications, applications for renewal, and the revocation of any charter contract; for any such denial, revocation or failure to renew, the report to the Board of Education contains documentation as to the reason for the denial or revocation
- whether a public charter school is designed to increase the educational opportunities of at-risk students

The Board of Education will report the number of public charter schools established in Virginia, and the number of charters denied, in its annual report to the Governor and the General Assembly.

Adopted: May 13, 2024

Legal Refs: 20 U.S.C. § 6311.

Code of Virginia, 1950, as amended, §§ 22.1-3, 22.1-212.5 et seq.

Cross Refs: KBA Requests for Public Records
KBA-F1 Request for Public Records
KBA-F2 Record of Inspection and/or Delivery of Copies

KBA-R	Requests for Public Records
LC-E	[School Division] Charter School Application Addendum

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County Public Schools

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School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Booster Club Guidelines for Tazewell County Public Schools, first read**

ENCLOSURE: Proposed Booster Club Guidelines

SUMMARY: Ms. Cox will ask the School Board for a first read approval of the Booster Club Guidelines.

RECOMMENDATION: That the Tazewell County School Board approve the Booster Club Guidelines as a first read.

Booster Club Guidelines



Tazewell County Public Schools

506 Jeffersonville St.
Tazewell, Virginia 24651
(276) 988-5511

Message from the Finance Director:

On behalf of the students, faculty, and administration of Tazewell County Public Schools, we want to express our appreciation and gratitude for volunteers who are dedicated to supporting extra-curricular and co-curricular activities. Booster clubs are an integral part in supporting and strengthening the programs or student groups. Our students are afforded many unique opportunities to showcase their talents and skills and these opportunities are augmented through support from booster clubs.

The following guidelines will assist you in complying with district policies and regulations, state and federal requirements governing Booster Clubs, and recommended best practices.

This manual replaces all prior publications regulating the administration Booster Clubs including all earlier editions of the manual itself.

Table of Contents

1. Introduction

Community support organizations for extracurricular activities—or Booster Clubs—are a valuable complement to the school's athletic, arts. music, and academic competition programs, as well as class organizations. Their activities often provide additional financial resources and enrichment for the programs they support. Booster Clubs work very closely with the district; however, the organizations are each considered separate legal entities from the district. Since the activities of the Booster Clubs impact the district and the public perception of the district, the district and the Principals have authority to approve or deny the existence of these organizations within the schools.
This manual is designed to assist Booster Club officers and members by providing organizational and financial guidance. The regulations in this manual apply to athletic, arts, and academic booster organizations. Only approved organizations, operating under state and federal laws, Tazewell County Public School (TCPS) board policies and procedures, and the TCPS Booster Club Guidelines, will be allowed to use the school name and/or facilities in support of its program.

2. BASIC PRINCIPLES OF BOOSTER CLUBS

The main purpose of any booster club is to support and strengthen the school system, the programs, and the students of Tazewell County Public Schools (TCPS) as a whole. While doing so, they should uphold the highest standards of conduct and demonstrate characteristics that would shed a positive light on the community, district and students of TCPS. TCPS greatly appreciates the time, effort, and financial support that the Booster Clubs provide in support of our students, staff, and schools.

Booster officers are solely responsible for ensuring that their organization is in compliance with all state and federal regulations. Therefore, the School and District, including any employee, is not responsible for a Booster Club not being in good standing with state and federal agencies. This manual will assist Booster Clubs in their efforts to comply with district, state, and federal requirements.

Each Booster Club shall strive to remain in good standing with all state and federal agencies. Therefore, each Booster Club is responsible for obtaining its own competent independent counsel on accounting and tax matters related to its specific circumstances. This counsel may include a Certified Public Accountant (CPA) or an attorney. The cost of these services is the responsibility of the Booster Club.

3. MANAGEMENT OF A BOOSTER CLUB

3.1 OVERVIEW

Tazewell County Public Schools (TCPS) encourages the participation and involvement of parents in the education of their children. One way parents can be involved is through participation in a Booster Club.

- A booster club is formed to enrich the school's participation in extracurricular activities and normally involves an individual student group (band, athletics, etc.).

- The School Principal must approve the formation of all Booster Clubs and parent organizations within the school.
- Booster Clubs operate independently of the school district as separate organizations even though they generally exist solely to support school activities.
- The following guidelines provide Booster Clubs, Principals and District Administration with financial procedures that are mandated by state and federal law, the Internal Revenue Service (IRS), School Board policy, administrative directives and best business practices.

3.2 BOOSTER CLUB RULES

Booster Clubs in Tazewell County must comply with all of the following rules in order to retain their status as an approved Booster Club within the district:

- Booster Clubs must obtain their own employer identification number (EIN), federal tax exemption status, and Virginia sales tax exemption certificate. Booster Clubs. **Booster Clubs and Parent Organizations are not permitted to use the Tazewell County Public Schools EIN, federal tax-exempt status, or Virginia sales tax exemption certificate.**
- Booster Clubs are responsible for maintaining their own tax-exempt status, accounting, financial records and income tax reporting to both the federal and state government.
- The responsibility for accounting, safeguarding and disbursement of funds rests with the officers of the Booster Clubs. The School Principal may act in an advisory capacity only.
- Booster Clubs shall strive to remain in good standing with all federal and state agencies. This includes paying all taxes and other debts incurred by the organization.
- Booster Clubs must not comingle their funds with district or school funds. The Booster Club must have its own bank account in the name of the organization separate from the district school.
- Booster Clubs cannot use the School's financial institution accounts as a pass-through for booster club funds.
- Booster Clubs must carry their own liability insurance in an amount equal to or exceeding the minimum coverage amounts determined by the district.
- All Booster Club members must be made aware that no individual shall personally benefit from the booster club's activities. This provision must be made part of each booster club's bylaws.
- Booster Clubs must submit monthly a copy of the Booster Club's reconciled bank statement and a copy of the minutes of each monthly meeting
- Booster Clubs must submit annually a list of officers including physical addresses, phone numbers and email addresses to the School Principal.
- Booster Clubs must submit annually to the School Principal the following. Reports and returns are due to the Principal with 30 days of reporting/filing.
  - Copy of the financial statement as of the end of the year ending June 30.
  - Documentation that an audit has been conducted.
  - A copy of the annual non-profit tax return.

- Each Booster Club shall operate under adopted bylaws and shall submit a current copy to the School Principal.
- All meetings of Booster Clubs must be public meetings and minutes of all Booster Club meetings shall be kept in writing in the permanent records of the organization.
- If a Booster Club dissolves or terminates, the Booster Club's constitution must provide for the distribution of any excess funds and assets to another non-profit organization, the booster club's school site, or to the district in compliance with IRS regulations.
- A Booster Club may not represent the School System nor bind TCPS or any of its employees to a third party with which the organization may conduct business.
- Booster Clubs may not create or maintain a petty cash or miscellaneous fund for a teacher, coach or sponsor to use at his/her discretion.
- Booster Clubs may not give gift certificates, cash or other forms of gifts to employees in exchange for work performed for our schools.
- Booster Clubs may not pay directly for the services of Coaches, Assistants or other individuals.
- Booster clubs are prohibited from paying for an athlete's sport participation fee or for fees to attend a camp or clinic.
- School Principals are directly responsible and shall authorize all fundraising activities, including those sponsored by Booster Clubs, carried on in their school.
- Booster Clubs must not imply any form of responsibility for or sponsorship of their fundraising events by the district or school.
- Booster Clubs can never borrow or loan money, or be indebted to any Bank, group or individual.
- Booster Clubs shall never hold any credit, debit or other such bank or store cards
- If a booster club refuses to provide information (e.g., financial records) upon the request of a Principal or District Administrator, TCPS shall revoke the booster club's approval and shall deny the booster club access to TCPS facilities and school programs, student activities, and student organizations.
- TCPS expects parents and booster club members to follow the same standards of conduct as TPCS employees when interacting with students (e.g., attending student activities as fans, chaperoning students, sponsoring students.)

3.3 FORMING A BOOSTER CLUB

3.3.1 Articles of Incorporation

A non-profit organization is created by filing articles of incorporation with the Office of the Clerk at the Virginia State Corporation Commission and obtaining a certificate of incorporation issued by the Commission. The articles of incorporation must include certain provisions required under Virginia law. In particular, the articles must set forth whether or not the corporation will have members and identify upon whose authority future directors will be elected or appointed. See the VA SCC template for articles of incorporation for a Virginia nonprofit corporation, form SCC819NP, and, more generally, form SCC819, which are available on the VA SCC website at http://www.scc.virginia.gov/clk/vanon_corp.aspx.

In addition, the IRS requires certain provisions in the articles of incorporation in order for a corporation to be recognized as a 501(c)(3) charitable organization. Tax-exempt status is granted by the Internal Revenue Service. In order to be recognized as a tax-exempt organization, the articles of incorporation must include various provisions that are identified in IRS publication 557, *Tax-Exempt Status for Your Organization,* http://www.irs.gov/pub/irs-pdf/p557.pdf. For more information regarding tax-exempt organizations, contact the IRS at 877-829-5500.

3.3.2 Bylaws

The bylaws are the governing document for the Booster Clubs. They outline the philosophy, structure, and general procedures of the organization. The bylaws are formulated as a series of "articles," each dealing with one aspect of the outline.
The bylaws for each Booster Club shall specify the following:

- Name of Organization
- Purpose - Define the charitable purpose of the corporation. The nonprofit needs to make sure the purposes clause is not so narrow that it unduly limits the nonprofit's activities, and not so broad that it prevents the nonprofit from obtaining 501(c)(3) exemption from the IRS.
- Meetings - The frequency and place of meetings, the type of notice required, and whether directors may vote by written proxy.
- Leadership - The titles and specific responsibilities of the officers, qualifications for directors, the number of directors, the length of terms for the directors and officers, and the method for electing and removing directors and officers. The corporation must have a president, treasurer, and secretary.
- Provisions for Membership - Qualifications for membership, method of selection, dues and fees, voting rights, and the frequency and place of membership meetings.
- Quorum -The number of members or directors required for a quorum to conduct business, and the proportion of votes required to take action on a matter.
- Financial Policies/Controls - The signatures required for execution of legal documents, signatures required for checks, accounting method (i.e., cash or accrual), number of authorized signers on the bank account(s), and other controls over financial transactions and transfers of corporate assets.
- Fiscal Year - The accounting period of the corporations; which need not be the calendar year.
- IRS Language - Special clauses that relate to (i) the dissolution of the nonprofit, (ii) "inurement," (forbids the use of the income or assets of a tax-exempt organization to directly or indirectly benefit an individual or other person that has a close relationship with the organization) and (iii) a general statement that the corporation may not take action that would be inconsistent with the requirements for tax exemption under Section 501(c)(3). It must be stated that, upon dissolution, any remaining assets will be distributed to other organizations exempt under Section 501(c)(3).
- Bylaw Amendments - The procedures for amending the bylaws. Amendments may be adopted by the Board, but in most cases, they require a two-thirds vote

of the members at a general meeting. Prior notice of the proposed amendment is always required, either at the previous meeting or at least a certain number of days before the vote. A committee may be appointed to write a revised set of bylaws. This usually requires a vote at a general meeting, but may also be allowed by a two-thirds vote of the Board. Requirements for adopting the revised set of bylaws should be the same as for an amendment.

3.3.3 Obtaining an Employer Identification Number

Every organization must have an employer identification number (EIN), even if it will not have employees. The EIN is a unique number that identifies the organization to the IRS. Since Booster Clubs are separate legal entities from Tazewell County Public Schools, **Booster Clubs cannot use the TCPS EIN.**

An organization is not automatically considered tax-exempt by acquiring an EIN. All organizations must first apply for an EIN to be recognized as a unique entity and then apply for tax-exempt status. Likewise, the mere fact that an entity is organized as a nonprofit organization does not indicate that it is exempt from federal tax.

An employer identification number is requested on Form SS-4, Application for Employer Identification Number. The form is available at http://www.irs.gov/pub/irs-pdf/fss4.pdf. No fee is required for obtaining an EIN.

An EIN is required to open a bank account and obtain a State Sales Tax Permit. Booster Clubs should not use an individual's social security number or the TCPS EIN to conduct the business of the organization.

3.3.4 Application for Sales Tax Exemption Status

Booster Clubs are considered by the Internal Revenue Service to be separate financial entities from the school division; therefore, **Booster Clubs are prohibited from using Tazewell County Public Schools tax exempt status in making purchases. Booster Clubs must apply for their own sales tax exemption certificate.**

Virginia law allows organizations to purchase things or services that support the mission of the organization without paying sales tax. To purchase items or services without paying sales tax, the Booster Club must provide the vendor with a valid signed Virginia Sales and Use Tax Certificate of Exemption

To sell any taxable items, a Booster Club must apply for a Retail Sales and Use Tax Exemption from the Virginia Department of Taxation. The sale of goods includes fundraisers, such as candy sales, t-shirt sales, and sales of other taxable items.

More information regarding the application process for a tax exemption can be found at https://www.tax.virginia.gov/sales-tax-exemptions.

3.4 BOOSTER CLUB ORGANIZATION AND OFFICER ROLES

3.4.1 Officer Best Practices:

- All officers should be elected on an annual basis.
- All officers must provide complete contact information to the School Principal.
- The School Principal must be notified in writing of any change in officers within 10 days of the change.
- All members of a booster club's executive board are legally obligated to be prudent and reasonable in conducting themselves in order to preserve booster club funds and legally protect the organization.
- All booster club executive board members must actively participate in the management of the booster club including attending meetings, evaluating financial reports, and reading minutes.
- No member, management, executive, governing board member, committee member, etc. should be compensated to participate in the booster club.
- School and District employees including but not limited to coaches may not serve in a board or officer role that controls or authorizes financial transactions for any booster club. This includes holding board or officer positions such as treasurer, bookkeeper, or check signer. In addition, district employees may not conduct any booster club business during paid employee working hours.
- The Booster Club must have a president and treasurer at a minimum. One person cannot serve in both capacities nor can spouses or family members hold position of president and treasurer at the same time.

3.4.1.1 President. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Resolve problems in the membership;
- Meet monthly or more often with the treasurer of the organization to review the organization's financial position;
- Designate an officer who does not have check signing authority to receive bank statements through the mail at their mailing address and review for appropriateness;
- Regularly meet with the School Principal regarding planned Booster Club activities;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

3.4.1.2 Vice-President. The vice-president acts as the president's representative in their absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

3.4.1.3 Secretary. The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of parliamentary law and the organization's bylaws. The major duties include, but are not limited to, the following:

- Report on any recommendations made by the executive board of the booster club if such a governing board is defined by the bylaws;
- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the association as well as meetings of any executive board in a prescribed format;
- Maintain records of attendance at each meeting;
- Conduct and report on all correspondence on behalf of the organization;
- Perform other specific duties as outlined in the bylaws of the organization.

3.4.1.4 Treasurer. The treasurer is the authorized custodian of the funds of the organization. The treasurer receives and distributes all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the organization. The major duties include, but are not limited to, the following:

- Issue a receipt for all monies received and deposit said amount into the booster club bank account;
- Present a current financial report to the executive committee and general membership within thirty days of the previous month end;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Establish a permanent file for financial related records;
- Reconcile all bank statements within 30 days of receipt and resolve any discrepancies with the bank immediately;
- File annual IRS form 990/990EZ/990N in a timely manner;
- Submit records to audit committee appointed by the Booster Club upon request or at the end of the year;
- Submit annual financial recap, Form 990/990EZ/990N, and a copy of the annual financial audit to the School Principal at year end;
- Assist the booster club's executive board in maintaining non-profit status;

- Perform other specific duties as outlined in the bylaws of the booster club.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the treasurer have an accounting background.

3.4.1.5 Nominating Committee. The nominating committee is formed from the organization's membership in the spring of each year. The purpose of the committee is to recommend various members of the organization for office in the coming year. The nominating committee should be charged with soliciting recommendations for officer positions within the organization. The committee should then contact the potential candidate directly to ascertain their willingness and desire to serve. The nominating committee should report back to the membership on their results in the spring so that elections may be held.

3.4.1.6 Audit Committee. At the end of the fiscal year, an audit of the Booster Club financial records should be conducted. The audit should be performed by someone who is independent from the day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the treasurer's financial reports;
- Ensure that the organization's cash balances are accurate;
- Determine that established procedures for handling funds have been followed;
- Ensure expenditures occurred in a manner consistent with organization's bylaws;
- Verify that annual federal and state forms have been filed.

The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to the presentation. All officers of the organization shall make records available as requested by the audit committee.

3.4.2 Election of Officers

The election of officers of the organization will occur annually within the timelines and manner prescribed by the organization bylaws. Typically, the election of officers should occur by May of each year so that the newly elected officers may be in place for the start of the next school year. The transfer of records should take place no later than July 1st of each year.

Officers may be elected in a variety of methods (simple majority, secret ballot) in accordance with the organization's bylaws. The election of officers should be from a slate of officers presented by the nominating committee in the spring of each school year. Recommendations may also be taken from the floor at the time of the vote in accordance with Roberts Rules of Order Newly Revised. At no time should officers be appointed without the input and approval of the membership.

3.4.3 Standards for Meeting

Notice of all meetings of the Booster Club should be published seventy-two hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting. It is recommended such meetings not occur without the presence of the School Principal or designee in attendance.

3.4.4 Rules for Dissolution

To dissolve a Booster Club, a resolution shall be adopted by the organization (or the executive board if the organization is inactive) stating that the question of such dissolution be submitted to a vote at a special meeting of the members having voting rights. At least 30 days prior to the meeting, written or printed notice shall be given to each member entitled to vote stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose – i.e. band booster funds would remain with the music program. Any other distribution of funds could void the organization's tax-exempt status and force it into a fully taxable situation.

3.4.5 Membership

"Members" should be defined in the Booster Club's bylaws. Active members should include those individuals that are parents, guardians, step-parents, or grandparents of a student at the school and that are current in their dues. Active members may also include individuals from a business partner or community organization that is involved in the Booster Club organization. Only active members should have the ability to vote or hold an office. Other individuals may volunteer for the Booster Club, but cannot vote or hold an office.

Booster Clubs may charge dues to their members (the parents and teachers); however, parents and teachers do not have to be members of the Booster Club for their children or students to receive benefits from Booster Club activities. Membership dues are associated with the parents being part of the Booster Club and are in no way associated with student expenses. The amount is decided and voted upon by the Booster Club Board.

4. IRS REQUIREMENTS FOR BOOSTER CLUBS

4.1 FISCAL YEAR-END

When completing the Application for Recognition of 501(c)(3) status (IRS Form 1023), Booster Clubs will establish their fiscal year-end (also known as the accounting period year-end or official year-end). Once this date is established, the IRS does not easily allow an organization to change it. Changes are usually only allowed for extreme circumstances.

The date established will determine when the Booster Club has to file their informational return (Form 990) to the IRS. The return is due 4 ½ months after the end of a fiscal year (the 15th day of the 5th month after the organization's accounting period ends).

When considering a fiscal year-end date, you may wish to align your year-end with the school's year-end date of June 30. This way, the financial activity of the club can relate easily to a given school year. Second, the current officers can prepare the annual Financial Report and have it audited before the new school year begins. Third, Booster Club Form 990 would not be due to the IRS until November 15; therefore, the new officers would have time to prepare it after beginning the new school year.

4.2 PUBLIC 501(C)(3) TAX EXEMPT STATUS

Booster Clubs do not have tax-exempt status unless they have filed individually with the IRS. IRC 501(c)(3) provides exemption from federal income tax for organizations organized and operated exclusively for educational, charitable or other exempt purposes.

However, the following are restrictions placed on tax-exempt organizations that PTOs/Booster Clubs must follow to receive tax-exempt status and to retain that status:

- The Booster Club must benefit a campus/organization as a whole instead of benefiting individual members of a campus/organization.
- The Booster Club cannot use individual accounts. "Individual accounts" used by an organization to record a credit to an individual (participant) based on revenues raised and then used to offset that individual's expenses with the amount credited to that individual from the revenues raised will violate the tax-exempt status of the Booster Club.
- The Booster Club cannot require a person to participate in fundraising activities.
- The Booster Club cannot require that a certain amount be raised or sold per person.

4.3 ANNUAL IRS FILING REQUIREMENTS

Annually, the Booster Club must file an exempt organization information return Form 990-N, 990- EZ, or 990, *Return of Organization Exempt from Income Tax*. The return is due by the 15th day of the 5th month after the close of the Booster Club tax year.

For more information regarding documents or regulations your Booster Club might need, please go the IRS Stay Exempt https://www.stayexempt.irs.gov.

5. GENERAL POLICIES AND GUIDELINES

5.1 INSURANCE COVERAGE

Nonprofit organizations are generally not required to have insurance when filing for a certificate of incorporation or federal tax-exempt status. However, Insurance coverage can protect the Booster Club from the potental risks associated with fundraising, travel, use of facilities, working with volunteers, and collecting large amounts of cash. Most facility owners require organizations to carry general liability insurance when using their facilities.

Tazewell County Public Schools does not provide insurance for Booster Clubs. The Booster Club must obtain its own insurance.

Booster Clubs can request the use of TCPS facilities by submitting a Use of Schools Facilities form to the School Principal. For each event held on TCPS properties, the Booster Club must provide proof of general liability insurance in the form of a certificate of insurance. The certificate of insurance should show general liability coverage in an amount of not less than $1,000,00 and include an endorsement that names the "Tazewell County School Board" as an additional insured. The Certificate of insurance should include the name of the insurance company, name and address of the insured, type of policy, policy period, a description of the activity and the date(s) of the activity.

It is additionally recommended that booster clubs maintain Crime Coverage or a Fidelity
Insurance Bond in an amount enough to cover the annual total booster cash receipts.

5.2 MAILING ADDRESS

It is important to maintain a consistent mailing address for the Booster Club. Booster Clubs receive bank statements and several important documents from Federal and State agencies throughout the year. If the address of the Booster Club changes frequently, some of these documents could be lost or misplaced.

To avoid frequent mailing address changes, each Booster Club should obtain its own post office box to be used for official Booster Club mail. Post Office box keys can easily be given to the new officers at the beginning of each year. If the mailing address for the Booster Club changes, the Booster Club must immediately notify the

Principal, the Virginia Department of Taxation, and the IRS. Form 8822-B is the form needed for reporting a change of address to the IRS.

5.3 CONFLICT OF INTEREST

Officers and members must avoid any conflict between their personal interests and the interests of the Booster Club. Officers and members must avoid actual conflicts of interest and the appearance of conflicts of interest. Officers and members must perform the day-to-day duties with integrity and in an ethical manner.

5.4 COPYRIGHTED MATERIALS

Booster Clubs should ensure that materials downloaded from the internet or found from an outside source and used in Booster Club communications, including sharing content on social media, are not protected by a copyright. If the organization uses copyrighted material without the authorization of the owner, the Booster Club may be guilty of copyright infringement and face legal action by the owner.

5.5 USE OF SCHOOL FACILITIES

Booster Clubs can request the use of school facilities. Any requests for the use of school facilities must be filed with the School Principal by submitting a Use of Schools Facilities form per School Board Policy.

- The Principal must approve all booster club activities, including when booster clubs request to use TCPS school facilities.
- School activities always have priority over booster club activities for use of School facilities.
- Fundraising at any school site is directly under the control of the School Principal and must be approved by the Principal prior to the beginning of the fundraising activity.
- Booster club on-campus activities must not conflict with school schedules or activities, or district activities which always take precedence over booster club activities.
- A Certificate of Insurance must be submitted to the Principal in addition to the Use of Schools Facilities form.

5.6 COLLECTIONS FOR SPECIFIC TEACHER, STUDENT, OR FAMILY

Although staff, students, and parents want to assist individuals and families in times of need, service projects or fundraisers may not be held by booster clubs for death or injuries in tragic accidents, major illnesses, fires, or any other reason. Collecting or raising funds for these situations must be done by the family setting up a special account at a financial institution.

5.7 FINANCIAL AID FOR STUDENT IN NEED

In some instances, individuals may not be able to afford to pay the amount owed to participate in a particular event. The IRS has indicated that a group or club may establish criteria that could be used to determine if a person is in financial need. If the criteria are met, the group or club could provide the necessary funds to allow the

individual to participate. The criteria should be established in writing prior to a particular situation arising. In addition, the criteria must be used consistently for all people and it should not change each year based on a particular student or family.

5.8 CROWDFUNDING

Tazewell County Public Schools does not allow the use of crowdfunding websites to raise money, due to the lack of control over the funds.

6. FUNDRAISER GUIDELINES

The Booster Club's officers shall ensure all fundraising efforts are within federal, state and District guidelines. Booster Club fundraising campaigns shall be limited to activities that support the educational and extracurricular goals of the individual school and the district. Booster Club fundraising campaigns must have prior authorization of the principal, school district administrator and comply with school board policies.

No fundraising activity by a Booster Club may include any of the following prohibited elements:

- The use of competitive-based cash or prize incentives for elementary students;
- Door-to-door sales or neighborhood canvassing by students;
- The use of instructional time to promote a fundraising activity.
- Raffles or the sale of raffle tickets by students on school property.

6.1 FUNDRAISER PLANNING

Each fundraiser shall have a written plan, budget and be executed in accordance with the approved plan. The following are recommendations on how the Booster Club should plan their fundraising campaigns.

- Determine the project and purpose of each fundraising campaign. Set goals and objectives.
- Plan the number of fundraising campaigns that will executed throughout the year.
- Schedule the best times of year to run the fundraising campaigns.
- Establish the duration of each fundraising campaign.
- Create a budget for each campaign that contains the anticipated sales volume and income, and expenses such as the cost of product, and other expenses.
- Evaluate the effort versus reward of each fundraising campaign and decide whether to continue with the fundraising campaign.

A list of fundraising campaigns must be submitted to the Principal in August along with a written plan, and a *Fundraising Activity Application*. The *Fundraising Activity Application* is included in this manual and can be found on the tcpsva.org website. The *Fundraising Activity Application* shall be complete with all of the requested information written on or attached to the form. Incomplete applications will be returned to the Booster Club and will not be reviewed or authorized by the Principal.

If there is a change to any of the fundraising campaigns, the Booster Club should immediately submit an amended *Fundraising Activity Application* with the word "Amended" written boldly at the top of the form.

6.2 EVALUATION AND AUTHORIZATION OF FUNDRAISERS

At the beginning of the school year, the Principal and School District Administrator shall review all of the fundraiser applications from all Booster Clubs. Approval of the fundraising campaign will be evaluated based on

- The need for the funds
- The purpose of the fundraiser
- The duration of the fundraiser
- The appropriateness of the service or product
- The vendor's qualifications and reputation
- The type and quality of merchandise or services
- The overall value of the fundraiser.

Fundraising campaigns cannot be announced or begun until the application is approved by the Principal. All advertisements and other print materials for events and fundraisers must be approved by the Principal before distribution. The Principal and School District reserve the right to pull advertisements, fundraising campaigns and events that have not been approved, do not comply with School Board policies or are in conflict with the School District's values.

6.3 ADMINISTRATION OF FUNDRAISERS

Club officers must account for all funds generated and expensed through fundraisers. Accurate and complete records of each fundraising campaign shall be kept in accordance with generally accepted accounting practices. Records of a fundraising campaign should include the following:

- The level of funds necessary to support the organization's program.
- The officers, members and other parties responsible for general oversight, product procurement and delivery, and other significant functions.
- A budget that contains the anticipated sales volume and income, and expenses such as the cost of product, and other expenses.
- An inventory of all items purchased for sale shall be maintained.
- The method, time and place for the sale or taking of order(s) of the product or service.
- Proof of sale and delivery of merchandise or services to the consumer.
- A record of collections stating how much money was collected, when the money was collected and from whom the money was collected.

All sales require a receipt to be issued to the purchaser. The receipts are to be prenumbered and shall contain the date, customer's name, amount collected, and signature of the student or authorized collection member who issued the receipt. If applicable, sales tax is to be included in the price of the items sold.

A record of collections shall be kept by each person who collects money and issues receipts. The record of collections shall be reconciled to the total of receipts and deposits. When sales are made by students for a fundraising campaign or event, the student must issue a receipt to the purchaser and maintain a copy of the receipt for his/her records.
When a student turns his/her money in to a Booster Club officer or authorized collection member, the officer or member must count the money in front of the student and give each student a receipt with the date, the student's name, and the amount of money received. The officer or member shall retain a duplicate of the receipt. If the receipt from the Booster Club includes money collected from several students, the information on the receipt must indicate the names of all students, the amounts of money received from each student and the date. The duplicate receipts from the student and/or several students shall be stapled to the collection record and given to the Booster Club Treasurer along with the money.

An inventory of items shall be maintained. Inventory records shall include beginning inventory amount, price per item, number of items sold, number of items given away and number of items remaining in inventory at the end of the sale. Inventory should be stored in a secure place.

A *Fundraiser Accountability Report* should be filled out detailing the quantity of items or services sold, the amount sales, any credits or returns, money collected, costs associated with fundraising campaign, and net profit. The report shall be completed within one week of the projected end date of the fundraiser and submitted to the Booster Club Treasurer for verification. A copy of the *Fundraiser Accountability Report* is included in this manual.

6.4 FUNDRAISER RESTRICTIONS

Booster Clubs that have tax exempt status with the Internal Revenue Service must comply with the following restrictions in order to retain tax exempt status:

- The Booster Club must benefit the group as a whole instead of benefiting individual members.
- All members of the Booster Club are to be treated equally and receive the same opportunity to benefit from a fundraiser. Therefore, one student cannot receive a greater benefit than another unless the criteria for financial need is met. See section 5.7 Financial Aid for Student in Need.
- Individual accounts are specifically prohibited.
- The Booster Club cannot require its members or the students to participate in a fundraiser. Furthermore, students who do not participate in fundraising activities must receive the same opportunity to benefit as those students who participated.
- The Booster Club cannot require that a certain amount be raised or sold per person.

6.5 FUNDRAISING LIABILITY

The Booster Club is a separate entity from the school district and is not covered under any insurance policies owned by the School District. It is recommended that the Booster Club obtain its own general liability insurance policy. Vendor contracts can include an Indemnification Clause, Hold Harmless Clause, or a Waiver of Liability Clause that can put the Booster Club at risk for any and all losses incurred or resulting from the event. These losses could result from property damage, bodily injury, personal injury, etc. Booster Club

officers should carefully read the entire contract and/or service agreement from vendors before signing. The Booster Club shall not imply any form of responsibility for or sponsorship of its fundraisers by the School or District.

6.7 CANDY/FOOD SALES

There are federal regulations on the sale of food items (for consumption and/or as fundraisers) during the school day which will impact the school ability to sell food items as a fundraiser.

6.8 OTHER FUNDRAISER CONSIDERATIONS

The following concerns all fundraising activities, but are directly applicable to those programs involved with the students' resale of products purchased at "wholesale" from a commercial vendor:

- Student order forms will be reconciled and records maintained with respect to product distribution and the remittance of funds.
- A Booster Club officer or authorized collection member must secure and control all funds collected by each student.
- Regardless of an individual's total sales, limits will be established with respect to the quantity of product or amount of money in the possession (or responsibility of) an individual at any given time.
- A Booster Club officer or authorized collection member must monitor and ensure compliance with deadlines for product selling and distribution and collection of money.
- Neither faculty nor staff will receive any monetary or other benefit from product vendors.

7 FINANCIAL POLICIES AND GUIDELINES

7.1 INTERNAL CONTROLS

Internal controls promote solid financial management and can assist in the detection of errors, irregularities, and mismanagement of funds. Adherence to internal control procedures benefit the Booster Club in the following ways:

- Internal controls protect members of the organization from accusations of financial impropriety, fraud and/or embezzlement.
- Internal controls help maintain an accurate inventory of all goods purchased or donated.
- Internal controls ensure operations are effective and efficient.
- Internal controls help promote successful fundraising ventures.
- Internal controls help protect against improper fund disbursements.
- Internal controls help to ensure that unauthorized financial obligations cannot be incurred.

- Internal controls help to ensure compliance with applicable laws and regulations.

The basic standards of internal control are defined as follows:

- **Documentation** – Internal controls will be clearly described in writing, in an orderly manner, and documentation will be readily available in a central or limited number of locations.
- **Recording of Transactions** – Transactions will be recorded as executed and will be properly classified.
- **Execution of Transactions** – Independent evidence will be maintained ensuring authorizations are provided by persons acting within the scope of their authority and transactions conform to the terms of authorizations.
- **Separation of Duties** –Operational and Financial duties of the Booster Club will be carried out by separate members of the organization so that no one individual should be able to execute all parts of a transaction or process.
- **Supervision** – Qualified and continuous supervision will be provided to ensure approved procedures are followed. Lines of responsibility and accountability will be clearly defined.
- **Access to Resources** – Access to resources will be limited to authorized personnel. Access includes both direct physical access and indirect access through the preparation or processing of documents that authorize the use and disposition of resources. Periodic comparison will be made of the resources used with the recorded accountability of the use to detect any discrepancy.
- **Competent Personnel** – Reasonable care will be taken to ensure key personnel have high standards of integrity and are competent. This assurance can be achieved by education, training, and relevant experience.
- **Reasonable Assurance** – Internal controls will provide reasonable, but not absolute, assurance objectives will be accomplished. This standard recognizes the cost of internal controls will not exceed the benefits to be derived from the controls. The benefits consist of significant reductions in the risks of failing to achieve the stated objectives.
- **Records** – Procedures will be implemented to ensure records, regardless of medium, be secure from unauthorized use, alteration or destruction, and be retained in accordance with regulations promulgated by the IRS.

7.2 SAFEGUARDING CASH AND CASH EQUIVALENTS

Booster Clubs are independent of the school district; however, Booster Clubs often use the name of the School in their organization name and in fundraising events. It is imperative that controls and accountability are in place to protect the funds and the reputation of the Booster Club and Tazewell County Public Schools. For this reason, Booster Clubs funds are collected and maintained by the organization, and no Booster Club funds shall be kept in School or District banking accounts. In addition, Booster Clubs are prohibited from storing money at the School. The School/District is not responsible for any damage or loss of Booster Club monies at the school

Funds refer to cash and cash equivalents such as cash, coins, checks, money orders, cashier's checks. Proper safeguards related to the handling of funds will assist in the security of the funds and prevent activities that may lead to theft, fraud and misuse.

One such safeguard is to formally authorize a select few of trustworthy members to collect funds for events and fundraisers. Unauthorized members, spouses and relatives of authorized members, and persons not affiliated with the Booster Club, **must not** have access to funds or handle receipts of cash or checks.

Authorized collection members should be changed or rotated periodically for fundraisers, events and concessions. The Booster Club should not allow the same person to collect cash for the same event or purpose continuously.

Other safeguard recommendations are as follows:

- Cash and checks received, whether from an event, fundraiser or donation, are to be documented on receipt forms and a copy of the receipt should be given to the payee. A separate authorized member must count the money received, agree the total to the issued receipts, and record the deposit on the bank deposit slip.
- Pre-numbered tickets are to be used for events with ticket sales and agreed to the summary report of ticket sales.
- All monies (coin, currency, and checks) are to be deposited in full on a daily basis.
- Money received and not yet deposited should not be used for purchases, check cashing, loans, advances, reimbursements, or for any other purpose.
- Money should not be kept in an unlocked drawer, unlocked filing cabinet, vehicle, or other unsecured place.
- Any loss of money, including checks, must be reported immediately to the Booster Club officers and School Principal. A written statement providing the date and circumstances related to the loss, the amount lost and method of discovery of the loss is to be kept with the Booster Club's financial records and a copy must be given to the School Principal.
- regarding
- Records of the money received (i.e., receipts, copies of checks) should not be stored in the same place as the money. If records and money are stored together and a theft occurs, the record of the money may be taken along with the money. Determination of the amount lost and recovery of loss will be more difficult.
- All unused checks should be kept safe and secure at all times.
- The sequence of check numbers should be accounted for when reconciling the bank statement to the Booster Club's books.
- All expenditures are to be paid by check.
- Issuing checks payable to "Cash" or to the "Sponsor" are prohibited. The IRS may examine these transactions in more detail than other transactions.

- Checks must be signed by two (2) authorized signers on the Booster Club bank account.
- Bank Statements are to be reviewed and reconciled on a monthly basis.

On a monthly basis, the Booster Club President shall review the report of cash receipts and disbursements prepared by the Treasurer. While reviewing the report of cash receipts and disbursements, the President should evaluate the reasonableness of the reported cash position.

Documents needed for this review are:

- The Bank statement (previously reviewed unopened by the President or another independent organization member)
- The bank reconciliation and supporting reports
- Receipts and disbursements report
- Supporting documentation

A copy of report of receipts and disbursements, monthly bank statement, and bank reconciliation is to be given to the School each month. Failure to provide monthly and annual statements to the School Principal shall affect the Booster Club's affiliation with the School and District.

7.3 BANK ACCOUNTS

Booster Clubs must have their own bank account with their own employer identification number (EIN) issued by the IRS. The bank account cannot use the social security number of any individual(s) or TCPS EIN. **Co-mingling of Booster Clubs' funds with school activity funds is prohibited.**

The District recommends that at least two authorized signatures be required on each check written to promote good internal controls over check disbursements. School or District employees may not be the signer on the Booster Club bank accounts. If a Booster Club requires two signatures for check disbursements, the bank account(s) should have at least three authorized signers to allow for a back-up signer if one of the regular signers is not available.

Each month, the bank statement should be received, opened, and reviewed by an officer without signature authority (that is not a signer) on the organization's bank account. This person should review checks written to signers, check that all activity (deposits and expenditures) seems normal, and that the balance seems reasonable. Then the bank statements should be given to the Treasurer to prepare the formal bank reconciliation which should be done monthly.

Booster Clubs should not use debit cards to pay for expenditures or withdraw cash from the bank account. The transparency of the financial records is compromised when a check is not used to document a disbursement from the bank account.

7.4 ANNUAL BUDGETING

Before the beginning of each school fiscal year (fiscal years run from July 1st to June 30th), the Booster Club should develop a budget. A budget is a financial document that shows how your booster club will spend its money over a 12-month period and what the organization expects to accomplish in financial terms. Creating a budget is essential to good booster club management and gives legitimacy to your club and shows donors exactly what they're paying for. Your budget will serve as the basis for all of the activities and events that your club undertakes and will inform the decisions that the organization makes throughout the year. Throughout the course of the year, the budget will be referred to for guidance and will be matched against financial reports to determine operational success of the club.

Every budget should include annual financial goals and a plan for achieving those goals. When creating a budget for the school year, always keep your organizational goals in mind the Booster Club officers choose what trips, banquets, events or purchases they plan to pay for during the course of the next year.

If budgets from previous years are available, be sure to refer to them for guidance to estimate expenses and revenue. But if you're creating a booster club budget for the first time, you need to know as much about your organization as possible. Learn everything your booster club plans to do in a year and how that relates to your booster club finances. Some general questions to think about are:

- How much revenue can you expect?
- What events do you have scheduled for this year?
- What fundraisers will be held to raise the budgeted amount of revenue?
- What donations, supplies, or facilities will you need to achieve your goals?
- What will the planned fundraisers cost?
- What are the biggest expenses?

Estimate the numbers for your expenses and revenue as accurately as possible if you can't rely on previous budgets for reference. Enter the numbers for each line item, then total the cost. As a nonprofit organization, try your best to keep your budget balanced, so that revenue and expenses are equal.

The Booster Club elected officers must continuously monitor the budget throughout the fiscal year by constantly comparing the budget to their organization's/club's actual revenues and expenses. Ideally, the projected budget should be compared to the actual income and expenses at least twice monthly. Whenever any significant changes in the estimated revenues occur or any increases in expenses are expected, the Booster Club should revise their budget. A good rule of thumb to use for determining whether the change in income or expenses is significant is a variance of 10 percent or more.

7.5 CASH INFLOWS

7.5.1 Best Practices of Receiving Money

- All money received by the Booster Club for fees, dues, events, fundraising, etc., must be deposited on the day of receipt.
- At no time should booster club funds collected be maintained at a member's home. Every effort should be made to balance funds collected the day of the event, prepare appropriate deposit documentation and submit to a bank or bank night drop for deposit and safekeeping. Money from concession sales should be handled in the same manner
- Booster Club officers should formally authorize a select few of trustworthy members to collect funds for events and fundraisers.
- Unauthorized members, spouses and relatives of authorized members, and persons not affiliated with the Booster Club, **must not** handle receipts of cash or checks or have access to funds.
- Authorized collection members should be given a receipt book that is consecutively numbered. A carbonless receipt book is recommended. The authorized collection member needs to write firmly enough so that the carbon copy is legible. The authorized member should check the carbon copy after each receipt to be sure it is legible.
- The Treasure should document the authorized collection member's name and the range of numbers in the receipt book given to them. When the receipt book is full, the receipt book should be turned into the Treasurer.
- A receipt should be given to anyone who pays or donates by cash or check. All funds collected should have a receipt, and a receipt should be given to the payee.
- Officers or authorized collection members cannot receipt or deposit in their own payments.
- Each receipt should be completely filled out. The receipt should have the payee's name; form of payment (cash, check, money order, or cashier's check); the check or money order number; date of the receipt; and signature of authorized collection member.
- If a money order or cashier's check is received, the receipt should indicate the total check amount; brand name of the money order or the issuing bank's name of the cashier's check; and the complete check or money order number.
- If presented with cash, the authorized collection member of the Booster Club should count the cash in front of the person who gave him/her the cash before issuing a receipt.
- Any checks received should be receipted and restrictively endorsed immediately.
- Post-dated checks should not be accepted from any source.
- In the RARE instance that a receipt book is not available, the authorized collection member may create a legible receipt. The receipt should have the payee's name; form of payment (cash, check, money order, or cashier's check); the check or money order number; date of the receipt; and signatures of the payee and authorized collection member. A copy of the receipt should be given to the payee as well.
- Copies or a list of checks, money orders, and cashier's checks received should be made to assist in recovery of money if these items are lost, stolen, or returned due to insufficient funds.

7.5.2 Best Practices of Recording and Depositing Money

Bank deposits should be prepared as follows to ensure the integrity of financial reporting:
1. Separate all currency and coins by denomination and carefully count and record it in
the appropriate section of the bank deposit form.
2. A calculator tape may be run for any checks included in the deposit rather than indicating the checks individually on the deposit slip form. A copy of the tape should be retained with your copy of the deposit records.
3. Total the deposit slip.
4. Tally the pre-numbered cash receipts and make certain that the total matches the deposit total.
5. Attach the cash receipt verification with a copy of the deposit slip and file in date order.
6. For large deposits, have another individual independently count the currency only (not the coins or checks) and verify that the currency
has been correctly recorded on the deposit slip.
7. Both individuals should initial next to the currency amount on the deposit slip.
8. Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was incorrect.

A booster club shall NOT deposit funds:
From other groups or organizations into the booster club account
In a personal account
In school or school district accounts
By smart phone check depositing apps (violates policy requiring two or more individuals verifying the deposit)

• Keep an accurate record of all receipts and payment authorizations for the treasurer's financial
records. Maintain a paper trail with copies of checks and deposits/receipts attached).

7.5.3 Donations

Booster Clubs may receive monetary or non-monetary contributions from individuals or businesses. If the Booster club does not have a Determination Letter from the IRS granting 501(c)(3) tax exemption, donations made to the Booster Club are not tax-deductible and the donor cannot claim their donation on their tax return. In addition, you must inform the individual or business that the contributions and donations are not tax-deductible.

If the Booster Club has received a Determination Letter granting them 501(c)(3) tax exemption, the Booster Club must provide the donor with the organization's EIN and indicate that the Booster Club is a 501(c)(3) organization.

For tax deductible contributions received, the Booster Club may want to send a thank you note that includes the following:

- EIN number for the Booster Club.
- For cash contributions, the thank you note should indicate the name of your organization, the date of the contribution.
- For noncash contributions, the thank you note should indicate the name of your organization, the date and location of the contribution, and a detailed description of the property. The estimated value should NOT be included in the thank you note. It is the responsibility of the individual or business that provided the gift to determine the value that they would report on their tax return.
- If contributor/donor requests a copy of the Booster Club donation letter, provide a copy to them.
- For contributions of $250 or more, a note is required to be sent to the donor with the EIN, Name of Organization, date, type of donation and other information noted above.

7.6 CASH OUTFLOWS

Expenses of the Booster Club must be made from established budget line items in the Booster Club adopted budget, and should be approved by booster officer(s). The approval of the expense shall be noted in the board minutes. If a request exceeds the budget or is for an item not previously included in the budget process, a vote of the membership must be taken prior to the requisition and payment of the expense. Expenses shall be reasonable and follow the bylaws and mission of the organization.

Officers of the Booster Club should monitor expenses to be sure they are consistent with the annual budget. The Booster Club should determine a threshold amount in which approval of the expense must be approved by vote of the Booster Club members.
Expenses can be donations made to the School or District or direct expenditures of the Booster Club. The following guidelines should help the Booster club determine how expenses should be handled.

- Donations. Donations to the school shall be processed in accordance with board approved policies and procedures. Donations to a school or the district will be accepted approved by the Tazewell County School Board. In making the donation, the booster club should clearly indicate the purpose of the donation. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District. The following are considered donations to the School or District.

    1) Competitive team expenses (e.g., entrance fees, food costs, travel costs).

2) Student Travel. Booster club representatives should not sign contracts or pay expenses directly from booster club accounts for any arrangements for student travel associated with the booster club (e.g., hotel costs, transportation, bus or airfare fees).
3) Uniforms
4) Equipment. All equipment placed in the schools by the Booster Club shall become the property of the school division. The booster club cannot purchase equipment for the benefit of the school, and the school shall not enter into co-ownership of equipment or supplies with boosters
5) Consultant Fees

The principal should obtain the required information about the donation (e.g., description of donation, estimated fair value of donation, and any restriction on the use of the donation) from the booster club. A principal must submit for Board approval any cash donations or any donation of equipment.

- Direct Expenditures. Purchases of supplies or equipment as it relates to the day-to-day operation of the booster club, as well as purchases necessary to conduct a fundraiser are considered direct expenditures. Expenses of the booster club will be processed as disbursements directly from booster club funds. The following are considered expenses of the Booster Club.

1) Hosting nonprofit school events (e.g., an awards dinner) that the principal has approved.
2) Apparel (e.g., T-shirts, warm-up suits)
3) Trophies/awards
4) Nondiscriminatory scholarship funds, provided that a booster club may not base a scholarship on participation in a fundraising event. TCPS recommends that a booster club pay a scholarship award directly to an educational institution in support of the recipient's education.

The School nor the District is permitted to make purchases for or on behalf of a booster club. This includes purchases for fundraisers even if the booster club provides the funding for the purchase.

7.6.1 Disbursement of Funds/Check Requests

Booster Clubs may spend funds or write checks for the following:

- Expenses for the operations of the club including, but not limited to mailings, postage, website fees, storage facilities, advertising, bank fees.
- The cost of providing liability or bonding coverage if deemed appropriate by club membership for general activities or a specific sponsored event.
- Items purchased for resale as a fundraiser.
- Expenses to promote a fund-raising activity including, but not limited to signs, equipment rental, insurance.

- All items necessary for parties provided by parents or other students strictly for an athletic team or performing arts program as long as it is approved by the Principal.
- All items necessary for one post-season meal or banquet for each team per sport per campus or performing arts program.
- All items necessary for meals, snacks or snack foods during and after practices as long as it is not a reward for performance and is approved by the Principal.
- Meals and/or hospitality for referees, judges, clinicians or visiting sponsors.
- Hospitality expenses for tournaments, extra-curricular events or competitions.
- Booster Club funds cannot be used for gifts or luncheons for the School or District staff, or Booster Club officers under the IRS 501(c)(3) regulations.

All disbursements of the organization shall be paid by check from the organization's bank account.

- The Booster Club officers must review and approve all disbursement of funds before any check is written. (Most boards have a $ limit like anything over $250 or not a budget line item needs approval first.)
- School or district employees may not approve disbursements.
- The Booster Club officers must review and approve in advance that all major purchases are within the approved budget.
- All disbursements must have full documentation in the form of original invoices, receipts or statements, including proof of payment, to support the request for reimbursement or direct payment.
- At no time should a check be issued without the appropriate supporting documentation.
- The Treasurer must fill out a "Request for Payment" or "Check Request" form for every check written, have it signed by two officers, and then attach all the purchase receipts or documentation to that form.
- At least two officers shall sign each disbursement. A separate binder or folder must be kept by the Treasurer for all signed Request forms together with all supporting documentation and receipts.
- A Check Book Registry, either on computer or hand written, and separate from the check stubs, should be kept up to date to account for all checks written and deposits entered.
- The Treasurer must reconcile the checkbook each month with the monthly bank statements.
- Booster Clubs should not keep petty cash. All disbursements should be by check, no matter how small.
- Booster Clubs should avoid issuing advanced payments or the loaning out of any Booster funds.
- Accounting of all disbursements made must be reviewed and approved by the Board at the next Board Meeting. (For example, a list of checks cut during

the month by number, payee, amount and expense category should be presented at the monthly Board meeting and approved by the Board.)

7.6.2 Best Practices of Disbursing Money

- All checks shall be held in the custody of the Booster Club Treasurer or President.
- Require two signatures on each check.
- School or district employees may not be the signer on the Booster Club bank accounts.
- No cash will be given to any Booster Club officer, member or school employee to use at his or her discretion.
- Blank checks should never be issued and checks should never be pre-signed.
- All checks shall be numbered.
- All payments by check shall correlate to an invoice or receipt, on which the check number and date paid shall be written. If a receipt or invoice is not available, an officer shall write and sign a description of what was purchased.
- Pre-signing blank checks is prohibited.
- All expenses must be pre-authorized by (i) approval in the annual budget, or (ii) subsequent amendment to the budget, or (iii) vote of the Executive Board if authorized by the bylaws.
- Bank statements shall be reviewed by treasurer and one or more other officers without signature authority to ensure separation of financial controls.
- Booster Clubs should not have debit cards.
-

7.7 PURCHASING GUIDELINES

Booster clubs by nature are designed to assist the school. Assistance may come in the form of donations such as cash, supplies, equipment and transportation. Donations to the school shall be processed in accordance with board approved policies and procedures. The principal consulted concerning purchases for the school. The club may not enter into any agreement that obligates the resources of the School or District. Likewise, the School or District have no authority to sign contracts or enter into any agreement on behalf of the club.

Donations to a school or the district will be accepted approved by the Tazewell County School Board. In making the donation, the booster club should clearly indicate the purpose of the donation. The purchase will then be carried out using School Board purchasing policies and statutory laws. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District.

7.7.1 PURCHASES & STORAGE OF MERCHANDISE

The booster club must order the merchandise in the booster club's name as it is responsible for the payment of the merchandise. Ordering merchandise in the name of the school implies liability for the expense will be assigned to the school should the booster club not pay for the merchandise.

Merchandise ordered by an outside school-allied organization must not be shipped to the school unless:

- The school principal has agreed in advance to permit that the merchandise be shipped to the school,
- The booster club has provided written notification to the school accepting responsibility for the payment of the merchandise or showing evidence that it has been pre-paid, and
- The booster club has arranged for representatives to be at the school to accept and secure delivery.

No merchandise can be stored on school premises without the authorization of the school principal.

The school nor district will assume responsibility for theft, loss or damage to merchandise stored on school premises.

7.7.2 TRANSPORTATION

A booster club may also donate funds to the school or district for transporting students to events. In no event will a booster club be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency. All transportation must be approved by the Principal.

7.7.3 EQUIPMENT.

All equipment placed in the schools by the Booster Club shall become the property of the school division. The booster club cannot purchase equipment for the benefit of the school, and the school shall not enter into co-ownership of equipment or supplies with boosters

Boosters can choose to make a donation toward an equipment or uniform purchase. The donation must be approved through the booster's budget process ahead of the transaction. There is no obligation for a booster to cover costs brought before them that have not been preapproved in their budget.

The booster club may donate the funds to the school accompanied with a letter detailing the purpose of the gift. The school is responsible for the purchasing of all furniture, equipment, and materials. All equipment and supplies purchased by the school must be shipped to a school address. A booster club address will not be used for purchases for schools made from donated funds.

The School Board purchasing policy ensures quality control and protection during warranty periods. The school may also obtain the best pricing from authorized vendors through the district's catalog purchasing system. The school principal must ensure that all gifts or donations support and follow the gender equity requirements provided through Title IX.

7.7.4 CONSTRUCTION PROJECTS

Any plan to expand, modernize, renovate or otherwise affect the maintenance and operation of school controlled or owned property and equipment must be presented to the School Board by way of the division superintendent for approval. If a Booster Club is interested in funding a project that requires construction on a school campus, the plan for any additions, improvements or modifications must submitted to the School Board and approved prior to any public announcement or before the money is donated to the school or school program. When the project is approved, the Maintenance Supervisor will contact the School Principal and begin the process of arranging for the project to begin. These additions, improvements or modifications must meet federal, state and district requirements.

7.8 CREDIT CARDS

The use of a Booster Club credit card to pay for expenses is discouraged due to the lack of control over authorization and documentation of the payments. Documentation of legitimate organization expenses is more transparent through issuance of a check from the Booster Club bank account with authorization clearly indicated by the two required check signatures.

Booster Clubs should never hold any credit, debit or other such bank or store cards

7.9 BANK RECONCILIATIONS

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance on the Booster Club books as of the last day of the month. As an added safeguard, the unopened bank statement should be sent to and reviewed by someone other than the person performing the reconciliation, who is normally the Treasurer of the organization.

Items needed to complete the bank reconciliation:

- Prior month's bank reconciliation
- Bank statement
- Check register and/or cash disbursements journal
- Cash receipts journal
- General ledger (Booster Club financial records)

To complete the bank side of the reconciliation form:

- List the ending balance shown on the bank statement.
- Check off outstanding checks from prior month's bank reconciliation using the bank statement.
- Determine the outstanding checks by comparing the check register to the bank statement, including any remaining checks from the previous month.
- Determine the deposits in transit by comparing the cash receipts journal to the bank statement.

- Identify any items that need to be corrected by the bank, such as check printing, returned check charges and encoding errors. These items should be grouped together under Other Adjustments.
- Total all items and enter the amount on the Adjusted Bank Balance line.

To complete the General Ledger side of the reconciliation form, perform the following:

- Indicate cash account ending balance from the general ledger (Booster Club financial records).
- Compare the bank statement to the check register and list any cleared checks that were not posted.
- List any outstanding returned checks.
- List the interest earned per the bank statement. This amount should be immediately posted to the Booster Club financial records.
- Identify any items that need to be corrected on the general ledger (such as immaterial encoding errors) under other adjustments.
- Compare the adjusted bank balance to the adjusted cash balance to make sure they agree. If they are not, the reconciliation is NOT complete.
- Examine the prior month's reconciliation to ascertain that all items have been posted and/or corrected.
- If at all possible, a computerized reconciliation program should be used in conjunction with the Booster Club's approved accounting software.

5.11 CARRYOVER BALANCES

No rule or regulation exists concerning the amount of funds that a Booster Club can have in their account. The Booster Club should have a minimum amount that would be carried over to the new officers so that they have some money to start the new year. Excess money should be "earmarked" for specific purposes, and designated as such in the Treasurer's records. No special forms need to be filed with the IRS or the district for this "earmarked" money.

The Booster Club should spend the funds raised during the year that it raised the funds. This allows students and parents to see the benefits from the funds raised. The Booster Club may save the money raised over a couple years for a large item or trip. Be sure to inform the membership of why an excess in funds exist. Explain how the funds will be used.

5.12 FINANCIAL REPORTING

5.12.1 Reports to School Principal

On an annual basis, the Booster Club must provide the following documents to the School Principal:

- Copy of form 990, 990EZ or 990N filed with the IRS
- Copy of the current organization by-laws
- Documentation that an audit of the books was performed
- Copy of the financial statement as of the year ended June 30

- Before August 1st of each year, each Booster Club must provide the principal with the names and contact information (address, phone number and e-mail address) of the officers for the next school year
- Monthly minutes of all meetings

5.12.2 Treasurer's Report

At each Booster Club meeting that includes its general membership, the Treasurer must present a written Treasurer's Report of the money received and expended since the last report. If monthly Booster Club meetings are not held, then a Treasurer's report should be prepared monthly and disseminated electronically as requested. With the Principal's approval, a copy of the Treasurer's Report should be kept at the school's front office for review.

5.12.3 Annual IRS Form 990

Annually, the Booster Club must file an exempt organization information return Form 990-N, 990- EZ, or 990, Return of Organization Exempt from Income Tax. The return is due by the 15th day of the 5th month after the close of the Booster Club tax year.

5.13 ANNUAL AUDIT OR REVIEW OF FINANCIAL RECORDS

The Booster Club is required to have an audit conducted of the organization's Financial Report and the related financial activity for the school year. The review may be internal or external. An internal review committee includes officers and organization members; however, the committee should have at least one non-officer member review the information. A CPA or other outside party may perform an external review at the Booster Club's expense. The organizational review committee, whether internal or external, should prepare a written Review Report that communicates the results of the review to the organization.

The Treasurer should not be on the Review Committee. Since the Treasurer prepared the financial records, he/she cannot also be one of the reviewers. However, the Treasurer may meet with the committee or external reviewer to explain their records or answer questions.

An internal Review Committee should document the results of the review in a report with their signature and date included. Although the examples included show spaces for four (4) members, the Booster Club may have more or fewer committee members. However, the same information must be documented for each committee member (as opposed to the group as a whole), regardless of the size often committee.

- The following suggested guidelines are designed to assist the Booster Club Review Committee in conducting a thorough review of the Booster Club's Financial Report and the financial activity for the applicable school year.
- Have the Treasurer prepare the written report of revenues and expenditures (Financial Report) for your Booster Club. The report should include information for the twelve months after the ending date of the previous year's Financial Report.
- The review must cover the period beginning with the reconciled cash balance from the previous written Financial Report and ending with the reconciled cash balance from the last day of the time period reported by the Booster Club.
- Review the reconciled bank statements and canceled checks to determine that:
  - Disbursements have been properly documented with an invoice or receipt,
  - Disbursements have been properly approved,
  - Checks have been properly signed,

- Checks have been deposited or cashed by the payee indicated and that no information on the face of the check has been altered, and
- Checks have been accounted for in the proper sequence (no missing checks).

- Check addition and subtraction on cash receipts and deposits.
- Compare cash receipts and deposits to the bank statement.
- Verify that receipts and disbursements were recorded to the correct account category.
- Review the Treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.
- Determine that only applicable Booster Club officers are authorized signers on the bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, a district employee cannot be the Treasurer or an authorized signer on the Booster Club bank account(s).
- Review the tax-exempt status of the Booster Club to determine that the organization has received and maintained its federal tax-exempt status as a public 501(c)(3) charitable organization or other tax-exempt status deemed by the IRS.
- Determine that the appropriate IRS 990 form was timely filed. □
- Determine that the Booster Club has not used individual accounts to credit funds raised to individual students or parents.
- Verify that 1099s were issued, if applicable. In general, you may have to issue a 1099-MISC (Miscellaneous Income) for each person to whom you have paid at least $600 in rents, services, prizes & awards, attorney fees, and other similar situations within a calendar year.

After the review is complete, prepare the applicable Review Report (only one report type may be used per review):

Option A	No Exceptions (i.e. no errors or irregularities)	Financial Report appears proper and correct
Option B	Immaterial Exceptions	Financial Report appears proper and correct, except for immaterial exceptions
Option C	Material Exceptions	Financial Report does not appear proper and correct because of material exception(s) or Financial Report status cannot be determined because of material exception(s)

- If exceptions are noted during the review, consult with the Booster Club Treasurer and President (if necessary) to resolve the exception(s). The Treasurer is responsible for making any corrections to the records, checkbook, and Financial Report.

- If material exceptions have been noted, prepare recommendations to prevent the future occurrence of these exceptions.

- The Booster Club Treasurer and President are responsible for acting upon the recommendations made by the Booster Club Review Committee.

- The Review Report includes each reviewer's name, title, and signature. The time period stated in the Review Report should agree with the time period covered in the Financial Report.

- Retain the original written Booster Club Financial Report and the original Booster Club Review Report on file with the Treasurer of the Booster Club.

7 RECORDS STORAGE, RETENTION, AND PUBLIC INSPECTION

7.1 RECORDS RETENTION

Booster Clubs should establish an official records file that is passed to the new officers each year. Some items need to be kept indefinitely while other items only need to be kept for a certain length of time.

Permanent Records should be retained for the life of the Booster Club and should include at least the following:

Internal Records:

- Articles of Incorporation
- Bylaws/Charter/Constitution
- Minutes from meetings
- State Records:
  - Sales Tax Permit Application (if applicable)
  - State Sales Tax Exemption Notification
  - Articles of Incorporation filed with the Commonwealth of Virginia
- Federal Records:
  - Copy of IRS Form SS-4, Application for Employer Identification Number
  - Copy of IRS Form 1023, Application for Recognition of Exemption, with all attachments
  - Copy of IRS Form 8718, User Fee for Exempt Organization Determination Letter Request, and copy of check sent to IRS with this form
  - IRS Tax Exempt Determination Letter

Non-Permanent Records should be retained for a specified length of time to ensure availability for public review or as proof of required federal and/or state regulations.

In considering the requirements of the IRS, the official records file should contain at least the following items for a minimum of five (5) years (current year and the four (4) previous years):

- Internal Records:
  - Financial Reports
  - Audit/Review Reports
  - All financial backup documentation including checkbook and bank records
  - Information related to contributions received by a Booster Club from individuals or businesses
  - Financial Aid Guidelines
- State Records:

- Sales tax reports filed
- Copy of correspondence with the Commonwealth of Virginia

- Federal Records:
  - Copy of IRS Forms 990, 990-EZ, or 990-N filed
  - Copy of correspondence with the IRS

For federal tax compliance purposes, Booster Clubs must keep each annual information return (i.e., Form 990, Form 990-EZ, or 990-N) for 3 years from the date the form is required to be filed or from the date the form is actually filed, whichever is later.
However, if fraud is suspected or if returns have not been filed as applicable, the IRS could request information prior to the 3-year period discussed above.

According to IRS disclosure requirements, if someone requests to view any of the Booster Club tax applications, forms filed, or tax returns, the Booster Club must provide complete copies of the material requested. A nominal fee for copying, not to exceed the current governmental rate allowed by the IRS, may be charged to the requestor.

7.2 PUBLIC INSPECTION OF RECORDS

A nonprofit organization must provide copies on request of its original application for tax exemption, including any documents filed by the organization in support of its application, plus any letter document issued by the IRS in connection with the application. In addition, the organization must provide copies of its annual IRS information returns for the past three years, including all schedules and attachments. When a request for information is made in person, the Booster Club is required to furnish the requested information immediately under IRS guidelines. If the request is in writing, the documents must be furnished within 30 days from the date of the request. When copies are requested, the Booster Club may charge reasonable copying fee plus actual postage, if any.

Organizations are exempt from the above requirements if they have made the documents widely available, such as posting them on a website. If the organization elects to post the information on a website, specific IRS criteria must be followed which produces an exact reproduction of the information.

8 SECTION -SCHOOL BOARD POLICIES AND SAMPLE FORMS

File: JL

TAZEWELL COUNTY PUBLIC SCHOOLS
SCHOOL BOARD POLICY REGARDING
FUNDRAISING AND SOLICITATION

All fundraising activities conducted for the benefit of the school division must provide an educational benefit to students and must not interfere with the instructional program. All fundraising activities conducted by school-sponsored organizations or clubs must be approved in advance by the principal. Fundraising refers to the raising of non-appropriated funds by students, parents or others for the educational benefit of students and their schools.

Students may participate in fundraising activities provided such activities are approved in writing and carefully monitored and regulated by the school principal or principal's designee. Elementary school students may not participate in door-to-door solicitation. Students are not excused from class to participate in fundraising activities. No grade is affected by a student's participation, or lack of participation, in a fundraising activity.

Each principal develops and maintains a list of all approved fundraising activities and reports all activities to the superintendent pursuant to procedures issued by the superintendent.

The superintendent periodically furnishes the School Board with an up-to-date listing of all fundraising activities being conducted in the school division.

Adopted: May 10, 2021

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78.

Cross Refs.:

IIBEA/GAB	Acceptable Computer System Use
IICA	Field Trips
JHCF	Student Wellness
KJ	Advertising in the Schools
KGA	Sales and Solicitations in Schools
KMA	Relations with Parent Organizations
KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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FUND RAISING AND SOLICITATION

Fund raising for the purposes of this policy refers to the raising of non-appropriated money for the educational benefit of students and their individual schools. Fund raising efforts shall be authorized under conditions that do not conflict with the instructional program.

Fund Raising by Students

A. Generally

Fund raising drives shall be limited to activities that support the educational goals of the individual school and the Tazewell County School System. Fund raising activities should be sensitive to community needs. All fund raising drives shall have specific goals and objectives that are shared with teachers, staff members and the community.

Fund raising activities by schools, school-sponsored organizations, or student groups that require and/or encourage students to sell or to solicit funds within the community must have the prior authorization of the principal under regulations approved by the division Superintendent.

No fund raising activity by a school, school-sponsored organization or student group may include any of the following prohibited elements:

1. The use of competitive-based cash or prize incentives for elementary students;
2. Door-to-door sales or neighborhood canvassing by students;
3. The use of instructional time to promote a fund raising activity. This restriction on the use of instructional time shall not apply to annual book fairs that are conducted under the supervision of a school's media specialist; or
4. Raffles or the sale of raffle tickets by students on school property.

B. Internal Fund Raising

Internal projects are those projects in which students are involved either within the school day or are scheduled before and/or after school. Projects in this category take place on the school premises or where a sanctioned school function is being conducted. The individual school principal may use his or her discretion in approving or disapproving internal fund raising projects.

C. Parent Organizations

The Tazewell County Public School system, parents, teachers, and the communities share a common purpose to provide ongoing support for public education. The Division welcomes and encourages efforts in support of individual schools, whether those efforts are demonstrated by the contribution of time and talents or by financial donations.

FUND RAISING AND SOLICITATION

Fund raising for the purpose of purchasing large capital items that are standard use for school buildings and grounds is the responsibility of the school division; however, it is not the intent of this policy to prohibit parent organizations from securing capital items for individual schools. Providing financial resources for the purpose of hiring staff and/or changing established curricula is beyond the scope of responsibility for parent-teacher organizations and members of the community at large.

The guidelines listed below address the selling of products or funds generated using school-supported organizations' names, individual school names, or activities involving students and faculty.

1. Each parent organization shall provide the principal with its constitution, a current set of by-laws, and list of officers.

2. When feasible, each parent organization shall submit to the principal a plan for the organization's activities for the year. The principal will provide the division superintendent with a copy of said plan. Fund raising activities must be submitted to the principal for approval prior to the initiation of the activity.

3. Proposed annual plans, projects, or activities should be evaluated and promoted in the light of their contribution to the total program of Tazewell County Public Schools. Approval for fund raising by parental support organizations will be based on need for the funds, the type and quality of merchandise or services offered, the frequency of fund raising activities, and other criteria deemed appropriate.

4. The school principal or designee shall serve as an ex-officio member of the governing boards of the parent organizations.

5. Organizations shall keep accurate and complete records of each fund raising activity in accordance with generally accepted accounting practices, recording net receipts of each activity, keeping a current balance of all monies, and submitting an annual report to the principal by October 1 of each school year.

FUND RAISING AND SOLICITATION

6. Any plan to expand, modernize, renovate, or otherwise affect the maintenance and operation of school controlled or owned property and equipment must be presented to the School Board by way of the division superintendent for approval. The plan must be submitted to the Board prior to any public announcement of the proposed project. Upon Board approval, the Director of Maintenance will be assigned to work with the organization and to supervise the project.

7. The principal or designee must be consulted concerning purchases for the school. All equipment placed in the schools by parent organizations shall become the property of the school division.

8. In the event the organization ceases to function, all assets not obligated will be dispensed according to the by-laws of the individual organization.

9. If a nonschool organization conducts fund raising activities involving student participation, all provisions of the policy, Fund Raising and Solicitation (JL and JL-R), are applicable.

10. These regulations apply to athletic, arts, and academic booster organizations, parent-teacher associations, parent support organizations, and other groups that become involved with fund raising activities for the Tazewell County Public Schools.

Adopted by the School Board: March 14, 2005

TAZEWELL COUNTY PUBLIC SCHOOLS
506 Jeffersonville Street, Tazewell, VA 24651

Revised Jan 2021

TODAY'S DATE: **FROM:** (name of person submitting form) **at** (name of school)

FUND RAISING ACTIVITY APPLICATION

To be completed by person requesting use of facilities AND responsible for payment [if required].

SCHOOL: **ORGANIZATION:**

1. Explain the purpose of your project:
2. How will the funds be raised?
3. How will proceeds be used?
4. How is this activity compatible with school division objectives?
5. Does the project support school division curricular objectives: Y or N athletic objectives: Y or N

VENDOR INFORMATION

1. Vendor name, address, phone number and contact person's name:
2. Has the vendor conducted a fund raiser with Tazewell County Public Schools in the past? If yes, list the date and school:
3. Type of Business?
3. If this is a **new** vendor please provide three references:
   a. b. c.
4. Is this an: individual/ sole proprietorship, partnership, corporation, or non-profit organization? (Circle One)
5. Is there a conflict of interest between school/club sponsor and vendor? Y or N (If yes, explain:)
6. List the profit / commission expected to be received. (example 30% of all proceeds)

FINANCIAL INFORMATION

1. Who receives the profits? _____ School _____ Booster/School Support Organization

School Receives the Profit		Booster/School Support Organization Receives the Profit	
Into what school account will money be deposited?	Last four digits of account number in which money will be deposited:	Into what bank will money be deposited?	Last four digits of account number in which money will be deposited:

INSTRUCTIONS FOR FUND RAISING BY STUDENTS

A. GENERALLY – Fund raising activities by school-related organizations that require and/or encourage students or others to engage in selling or merchandising items commercially available in the community are prohibited. Exceptions may be granted by the superintendent or designee. Soliciting funds in the name of the school is also prohibited. Any other types of fund raising activities must have the prior approval of the superintendent or designee. A request to engage in fund raising activity shall be submitted to the superintendent or designee by the building principal no fewer than 15 days prior to the scheduled activity. The superintendent or designee will consider approval of the request based on:

1) the need of the organization for funds
2) the use the organization plans to make of the funds
3) the name of the fund raising activity
4) the extent to which the activity is compatible with school division objectives

B. SOLICITING ADVERTISEMENTS - All school-related organizations must have approval from the superintendent and principal prior to soliciting advertisements from local merchants.

C. USE OF FUNDS - No school or school employee may accept funds from any organization that does not follow these guidelines.

Signature of Responsible Party — Date Submitted

REJECTED	APPROVED	PRINCIPAL	DATE
REJECTED	APPROVED	IMMEDIATE SUPERVISOR (CENTRAL OFFICE)	DATE
REJECTED	APPROVED	SUPERINTENDENT / DESIGNEE	DATE

TAZEWELL COUNTY PUBLIC SCHOOLS
506 Jeffersonville Street, Tazewell, VA 24651

Revised Aug 2019

TODAY'S DATE: _____ **FROM:** _____ **at** _____
(name of person submitting form) (name of school)

USE OF SCHOOL FACILITIES

(To be completed by person requesting use of facilities AND responsible for payment [if required].

FACILITY: _____
Name of Organization: _____ Phone: (w) _____ (h) _____
Address: _____ Billing Address: _____
Activity Planned: _____ Date(s) Facility is Needed: _____
Beginning Time: _____ Ending Time: _____

Special Instructions, Requests, Etc: (attach information)

IMPORTANT INFORMATION AND ACKNOWLEDGEMENTS:

I, the undersigned, acting as the representative of the (group or organization) agree that this group/organization will abide by all rules and regulations of the Tazewell County School Division and will assume full liability for any personal injury or damage to the facility resulting from the use of the school facility on the following approved date(s). **I understand that fees charged do not include security, protection against vandalism, or destruction of property**. The organization and/or as the responsible party using the school facility will be held accountable. **I have attached a copy of my current insurance coverage verifying a minimum of $1,000,000.00 in liability coverage to this request.**

I have secured any state or local license(s) required to conduct the activity for which the facility is requested. I further agree that I will be responsible for checking fire exits to ensure they are open and clear of obstruction, making sure that aisles and doorways are not blocked by tables, chairs or other items. The number of occupants will not exceed the posted occupant capacity. No flammable decorative materials will be used for the activity. **An audible public announcement, pointing out the fire exits, will be made ten minutes prior to beginning the activity.**

CHARGES – USE OF FACILITY - No charge, except for custodial services, will be made for the use of school facilities by student organizations, recognized teacher or school personnel groups, parent-teacher associations, school-sponsored organizations, or other youth groups approved by the superintendent. A fee of $15 per hour will be charged all other groups for use of a facility.

CHARGES-CUSTODIAL SERVICES - As a part of this agreement, one responsible full-time employee of the school division shall be designated to open and close the building and remain on duty while the building or premises is occupied. If the services of more than one employee are required, there will be an additional charge. Services will be computed at time and one-half of the regular rate of custodians.

PROCEDURE FOR PAYMENT - **Please do not pay the school or custodian.** You will be billed from Central Office.

_____ _____
Signature of Responsible Party Date Submitted

To be completed by Principal:

Principal verified on school calendar _____
Principal verified insurance coverage (attach coverage declarations page to this request) _____

_____ REJECTED _____ APPROVED _____ _____
PRINCIPAL DATE

For Central Office Use

_____ REJECTED _____ APPROVED _____ _____
IMMEDIATE SUPERVISOR (CENTRAL OFFICE) DATE

_____ REJECTED _____ APPROVED _____ _____
SUPERINTENDENT / DESIGNEE DATE

Use of School: _____ Custodial Services: _____ Fee Charged: Y or N If yes, amount _____

Payment Amount Received (if applicable) _____ Date Payment Received (if applicable) _____

Ta
Re

TAZEWELL COUNTY PUBLIC SCHOOLS
Booster Club Acknowledgement Form

Sport/Organization _____

Coach/Sponsor _____

Executive Board Members & Titles:

President:		Treasurer:	
Vice-President:		Other:	
Secretary:		Other:	

Name on Bank Account:			
Name of Bank:		Account No.:	

Federal ID Number (EIN):	
Virginia Sales Tax Exemption Number :	
Address of Organization:	

Please initial each statement below.

_____ As a Booster Club/Parent Organization, we have received a copy of the Booster Club Guidelines, and will comply with all directions and procedures.

_____ Each month, we will provide a copy of our bank statement and monthly financial statements to the school's principal or designee.

_____ We will maintain our own mailing address and refrain from using the school's name or address for purchases or deliveries.

_____ We will inform the principal/designee of all fundraising activities by completing a "Fund Raising Activity Application"

_____ We will conduct all business in such a way as to clearly distinguish booster club activities from student/school activities. All public announcements, programs, tickets, etc. will clearly indicate that the function is sponsored by the booster organization.

_____ We will conduct all sales and monetary transactions without involving any School Board employees.

_____ We will not implicate the school or any School Board employee in our transactions.

_____ Groups involved with selling concessions on school property must provide a letter specifically outlining how these revenues will be expended to directly benefit or support the students.

As an executive board member of the booster club that serves the sport or organization above, my signature verifies that I received the booster club guidelines. It also acknowledges responsibility for reviewing the appropriate District policies and procedures with the necessary school employees.

Name (please print) _____

Signature _____

Contact Number _____

Principal's Signature _____

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **County Audit Reports**

ENCLOSURE: County Audit Report

SUMMARY: Ms. Cox will share information from the County Audit Reports.

RECOMMENDATION: NA

County of Tazewell, Virginia



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

COUNTY OF TAZEWELL, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

COUNTY OF TAZEWELL, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2021

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INTRODUCTORY SECTION

COUNTY OF TAZEWELL, VIRGINIA

BOARD OF SUPERVISORS

Tom Lester, Chairman

Maggie Asbury — Seth White
Mike Hymes — Charles Stacy

COUNTY SCHOOL BOARD

Irene Mullins, Chairman

Erik Robinson — Donna Whittington
David Woodard — Chris Moir

Dr. Christopher Stacy, Superintendent of Schools

SOCIAL SERVICES BOARD

Amanda B. Buskill, Chairman

Kim Allen — Barry Absher
Debra White — Rene Steele

EX-OFFICIO MEMBERS

C. Eric Young, County Administrator
David Taylor, Director of Social Services

OTHER OFFICIALS

Commonwealth's Attorney ..... Chris Plaster
Clerk of the Circuit Court ..... Tammy Allison
Commissioner of the Revenue ..... David R. Anderson
Treasurer ..... David T. Larimer
Sheriff ..... Brian L. Hieatt
School Board Clerk ..... Vicki Bailey

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Tazewell, Virginia, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise County of Tazewell, Virginia's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Tazewell County, Virginia School Activity Funds, which represent 0.63 percent, 2.37 percent, and 1.18 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tazewell County, Virginia School Activity Funds, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Tazewell, Virginia, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 21 to the financial statements, in 2021, the County adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Restatement of Beginning Balances

As described in Note 21 to the financial statements, in 2021, the County restated beginning balances to reflect the requirements of GASB Statement No. 84. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules related to pension and OPEB funding on pages 5-11, 98, and 99-117, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Tazewell, Virginia's basic financial statements. The introductory section, other supplementary information, and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

Supplementary and Other Information (continued)

The other supplementary information and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of other auditors, the other supplementary information and schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Reissuance of Report

As discussed in Note 23, the County of Tazewell, Virginia had $2,713,792 in federal funding that was not previously reported due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2021 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been restated to reflect this correction.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021 on our consideration of County of Tazewell, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Tazewell, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Tazewell, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
November 30, 2021, except for Note 23 and the Schedule of Expenditures of Federal Awards, for which the date is February 20, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

To the Honorable Members of the
Board of Supervisors
To the Citizens of Tazewell County
County of Tazewell, Virginia

As management of the County of Tazewell, Virginia ("the County") we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the audited basic financial statements.

Financial Highlights:

- The assets and deferred outflows of resources of the County's governmental activities exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $10,816,566 (net position). Of this amount, $2,570,366 was considered unrestricted.

- The liabilities and deferred inflows of resources of the County's business-type activities exceeded its assets and deferred outflows of resources at the close of the fiscal year by $2,624,685 (net position).

- The liabilities and deferred inflows of resources of the School Board component unit exceeded its assets and deferred outflows of resources at the close of the fiscal year by $31,379,316 (net position).

- As of the close of the current fiscal year, the County's funds reported combined ending fund balances of $15,666,962. Of this amount $12,859,686 was considered unassigned, $1,947,232 was considered committed, $713,050 was considered restricted, and $146,994 was considered nonspendable.

- During the year, the County had governmental revenues that were $1,041,693 more than expenditures.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components:

- Government-Wide Financial Statements,
- Fund Financial Statements, and
- Notes to Financial Statements.

This report also contains required supplementary information and other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements – The Government-Wide Financial Statements are designed to provide the readers with a broad overview of the County's finances in a manner similar to a private-sector business.

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

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

The Statement of Activities distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Our governmental activities include general government, courts, public safety, sanitation, social services, education, cultural events, and recreation. Our business-type activities are for waste collection.

The Government-wide Financial Statements include not only the County itself (known as the primary government), but also a Landfill Fund (known as business-type activities) and a legally separate School Board for which the County is financially accountable. The financial statements also include three discretely presented component units that we do not control but do exercise a significant financial relationship with. These include the Public Service Authority, the Industrial Development Authority, and the Airport Authority.

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

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

Because the focus of governmental funds is narrower than that of the Government-Wide Financial Statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the Government-Wide Financial Statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains six individual governmental funds. Information is presented in the governmental funds Balance Sheet and in the Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, County CIP Fund, Coal Road Improvement Fund, Coal Road Economic Development Fund, Damage Stamp Fund and Law Library Fund, of which the General and County CIP Funds are considered to be major funds. Data from the four other nonmajor governmental funds are combined into a single presentation. Individual fund data for each of these funds are shown elsewhere in this report.

The County adopts an annual appropriated budget for its Governmental funds. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

Proprietary Funds – The County maintains one proprietary fund: Landfill Fund. This fund accounts for activities similar to those found in the private sector.

Agency funds – The County is the trustee, or fiduciary, for the County's agency funds and expendable trust funds. We are responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position. The County excludes these activities from the County's Government-Wide Financial Statements because the County cannot use these assets to finance its operations.

Notes to Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

Other information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information for budgetary comparison and presentation of combining financial statements for the discretely presented component units and the non-major funds.

Government-Wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a County's financial position. In the case of the of the County's Primary Government, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by $8,191,881 at the close of the most recent fiscal year.

The largest portion of the County's net position $13,942,207 reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining balance of net position ($5,750,326) may be used to meet the County's ongoing obligations.

The following table summarizes the County's Statement of Net Position and Statement of Activities for 2021 and 2020.

Statement of Net Position

	Governmental and Business-type Activities 2021	Governmental and Business-type Activities 2020
Current and other assets	$ 57,306,172	$ 50,413,306
Capital assets	29,833,112	28,783,544
Total assets	$ 87,139,284	$ 79,196,850
Deferred outflows	$ 4,282,704	$ 3,056,521
Current and other liabilities	$ 5,785,465	$ 6,975,932
Long-term liabilities	47,084,211	39,108,566
Total liabilities	$ 52,869,676	$ 46,084,498
Deferred inflows	$ 30,360,431	$ 28,261,634
Net position		
Net investment in capital assets	$ 13,942,207	$ 11,709,670
Restricted	3,920,386	2,495,385
Unrestricted	(9,670,712)	(6,297,816)
Total net position	$ 8,191,881	$ 7,907,239

Statement of Activities

	Governmental and Business-type Activities 2021	Governmental and Business-type Activities 2020
Program revenues		
Charges for services	$ 1,625,009	$ 1,321,084
Operating grants & contributions	21,661,030	14,241,460
General revenue		
Property tax	25,528,918	24,445,200
Other taxes	8,483,320	8,520,826
Revenue from use of money and property	283,867	371,999
Miscellaneous	202,675	126,469
Grants and contributions not restricted to specific programs	3,433,026	3,542,497
Total revenues	$ 61,217,845	$ 52,569,535
Expenses		
General government	2,880,516	3,328,911
Judical administration	3,064,793	2,082,005
Public safety	13,421,241	11,806,175
Public works	3,018,966	3,349,392
Health and welfare	16,152,768	11,376,114
Education	12,798,276	12,542,961
Parks, recreation and culture	1,950,726	3,266,404
Community development	3,210,361	1,359,609
Interest on debt	678,188	773,150
Landfill	3,757,368	2,768,180
Total expenses	$ 60,933,203	$ 52,652,901
Changes in net position	$ 284,642	$ (83,366)

Financial Analysis of the County's Funds

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

Governmental Funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $15,666,962. Approximately 1% or $146,994 is considered nonspendable, as it is for prepaid expenses; approximately 5% or $713,050 is restricted as to use; approximately 12% or $1,947,232 has been committed by action of the Board of Supervisors. The remaining balance, $12,859,686 or 82% is unassigned, meaning there are no restrictions placed on the funds.

The general fund is the operating fund of the County. At the end of the current fiscal year, total fund balance of the general fund was $14,115,672. Of this amount $12,859,686 was considered unassigned, $395,942 was considered committed, $713,050 was considered restricted and $146,994 was considered nonspendable. The special revenue funds, at the end of the fiscal year, had a fund balance of $1,225,743 and was considered committed. The County CIP Fund had a fund balance of $325,547 of which all was considered committed.

Total governmental fund revenues increased $9,094,305 and expenditures increased $9,073,751 over prior year amounts. These increases are the result of CARES related grants. For fiscal year ended June 30, 2021, revenues exceeded expenditures by $1,041,693, as compared to the fiscal year ended June 30, 2020, revenues exceeded expenditures by $1,021,139.

General Fund Budgetary Highlights

There were differences between the original budget and the final amended budget for the current year.

Capital Assets and Debt Administration

Capital assets – The County's investment in capital assets for its governmental activities and business-type activities as of June 30, 2021, amounts to $29,833,112 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, tenancy in common, improvements other than buildings, and construction in progress.

Additional information on the County's capital assets can be found in Note 5 of this report.

Long-term obligations – At the end of the current fiscal year, the County had total long-term obligations outstanding as follows:

Governmental Activities	
Accrued leave	$ 711,299
Net OPEB liabilities	7,362,436
Net pension liability	10,200,181
General obligation bond	3,886,057
Revenue bonds	12,049,476
Total	$ 34,209,449
Business-type Activities	
Revenue bonds	$ 3,295,000
Estimated landfill liability	9,579,762
Total	$ 12,874,762

Additional information on the County's long-term obligations can be found in Note 6 of this report.

Economic Factors

The June 2021 unemployment rate for the County was 5.8%, which is decrease from a rate of 9.8% in June 2020. This is above the state's average unemployment rate of 4.5% but below the national average rate of 6.1%.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Administrator, 197 Main Street, Tazewell, Virginia 24651.

Basic Financial Statements

Exhibit 1

County of Tazewell, Virginia
Statement of Net Position
June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
ASSETS					
Cash and Cash Equivalents	$ 14,807,359	$ 423,213	$ 15,230,572	$ 16,139,247	$ 1,092,203
Investments	-	-	-	-	2,352,823
Receivables (Net of Allowance for Uncollectibles):					
Taxes	31,312,849	-	31,312,849	-	-
Accounts Receivable	238,947	96,149	335,096	15,263	1,006,303
Note Receivable	-	-	-	-	1,148,901
Due from Component Units	3,971,294	-	3,971,294	-	-
Due from Other Governmental Units	3,102,031	-	3,102,031	5,147,367	268,922
Internal Balances	(34,828)	34,828	-	-	-
Inventory	-	-	-	-	149,775
Prepaid Items	146,994	-	146,994	484,050	66,679
Restricted Assets:					
Cash and Cash Equivalents	-	3,207,336	3,207,336	-	198,565
Assets Held for Resale	-	-	-	-	2,564,058
Capital Assets:					
Land	2,840,590	287,598	3,128,188	1,908,716	17,040,058
Buildings and Improvements	13,416,429	5,076	13,421,505	7,839,768	7,164,039
Tenancy in Common	2,073,337	-	2,073,337	11,339,334	-
Machinery and Equipment	4,993,937	6,950	5,000,887	4,412,771	675,639
Improvements Other Than Buildings	-	6,197,097	6,197,097	-	2,721,354
Infrastructure	-	-	-	-	72,969,480
Construction in Progress	12,098	-	12,098	84,303	2,527,962
Total Assets	$ 76,881,037	$ 10,258,247	$ 87,139,284	$ 47,370,819	$ 111,946,761
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	$ 3,088,394	$ -	$ 3,088,394	$ 11,407,973	$ 533,527
OPEB related items	1,062,018	-	1,062,018	2,934,484	114,343
Deferred charge on refunding	132,292	-	132,292	-	-
Total Deferred Outflows of Resources	$ 4,282,704	$ -	$ 4,282,704	$ 14,342,457	$ 647,870
LIABILITIES					
Accounts Payable	$ 1,215,462	$ -	$ 1,215,462	$ 330,079	$ 737,360
Accrued Liabilities	-	-	-	540,664	-
Accrued Wages	-	-	-	3,245,845	118,599
Customer Deposits	-	-	-	-	198,565
Accrued Interest Payable	116,227	8,170	124,397	24,064	59,658
Due to Primary Government	-	-	-	3,684,385	173,456
Due to Other Governments	-	-	-	-	100,000
Unearned Revenue	4,445,606	-	4,445,606	-	37,500
Long-term Liabilities:					
Due Within One Year	2,370,492	20,000	2,390,492	1,264,611	2,576,640
Due in More Than One Year	31,838,957	12,854,762	44,693,719	71,678,823	37,609,539
Total Liabilities	$ 39,986,744	$ 12,882,932	$ 52,869,676	$ 80,768,471	$ 41,611,317
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	$ 29,377,145	$ -	$ 29,377,145	$ -	$ -
Pension related items	58,108	-	58,108	6,771,880	7,857
OPEB related items	925,178	-	925,178	2,838,449	94,659
Total Deferred Inflows of Resources	$ 30,360,431	$ -	$ 30,360,431	$ 9,610,329	$ 102,516
NET POSITION					
Net Investment in Capital Assets	$ 7,533,150	$ 6,409,057	$ 13,942,207	$ 24,233,469	$ 65,886,796
Restricted	713,050	3,207,336	3,920,386	3,554,780	-
Unrestricted	2,570,366	(12,241,078)	(9,670,712)	(56,453,773)	4,994,002
Total Net Position	$ 10,816,566	$ (2,624,685)	$ 8,191,881	$ (28,665,524)	$ 70,880,798

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

Exhibit 2

County of Tazewell, Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: School Board	Component Units: Other Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Government Administration	$ 2,880,516	$ 18,934	$ 389,351	$ -	$ (2,472,231)	$ -	$ (2,472,231)	$ -	$ -
Judicial Administration	3,064,793	157,657	1,435,282	-	(1,471,854)	-	(1,471,854)	-	-
Public Safety	13,421,241	200,080	2,742,351	-	(10,478,810)	-	(10,478,810)	-	-
Public Works	3,018,966	194,322	9,569	-	(2,815,075)	-	(2,815,075)	-	-
Health and Welfare	16,152,768	-	13,822,458	-	(2,330,310)	-	(2,330,310)	-	-
Education	12,798,276	-	-	-	(12,798,276)	-	(12,798,276)	-	-
Parks, Recreation and Cultural	1,950,726	45,216	180,931	-	(1,724,579)	-	(1,724,579)	-	-
Community Development	3,210,361	929	3,081,088	-	(128,344)	-	(128,344)	-	-
Interest	678,188	-	-	-	(678,188)	-	(678,188)	-	-
Total Governmental Activities	$ 57,175,835	$ 617,138	$ 21,661,030	$ -	$ (34,897,667)	$ -	$ (34,897,667)	$ -	$ -
Business-type Activities									
Landfill	$ 3,757,368	$ 1,007,871	$ -	$ -	$ -	$ (2,749,497)	$ (2,749,497)	$ -	$ -
Total Primary Government	$ 60,933,203	$ 1,625,009	$ 21,661,030	$ -	$ (34,897,667)	$ (2,749,497)	$ (37,647,164)	$ -	$ -
Component Units:									
School Board	$ 61,291,384	$ 796,039	$ 54,608,880	$ -	$ -	$ -	$ -	$ (5,886,465)	$ -
Other component units	11,461,040	7,857,949	133,793	911,177	-	-	-	-	(2,558,121)
Total Component Units	$ 72,752,424	$ 8,653,988	$ 54,742,673	$ 911,177	$ -	$ -	$ -	$ (5,886,465)	$ (2,558,121)
General Revenues:									
General Property Taxes					$ 25,528,918	$ -	$ 25,528,918	$ -	$ -
Other Local Taxes									
Local Sales and Use Taxes					5,563,784	-	5,563,784	-	-
Consumers' Utility Taxes					834,975	-	834,975	-	-
MOPED and ATV sales tax					16,585	-	16,585	-	-
Utility License Taxes					10,006	-	10,006	-	-
Bank Franchise Taxes					111,514	-	111,514	-	-
Taxes on Recordation and Wills					278,957	-	278,957	-	-
Coal Severance Taxes					1,183,044	-	1,183,044	-	-
Hotel and Motel Taxes					181,181	-	181,181	-	-
Gas Severance Tax					303,274	-	303,274	-	-
Unrestricted Revenues from Use of Money and Property					282,229	1,638	283,867	104	36,986
Miscellaneous					202,675	-	202,675	747,810	73,493
Payments from Primary Government/Component Units					-	-	-	12,392,942	2,239,590
Grants and Contributions not Restricted to Specific Programs					3,433,026	-	3,433,026	-	38,792
Transfers					(1,013,464)	1,013,464	-	-	-
Total General Revenues and transfers					$ 36,916,704	$ 1,015,102	$ 37,931,806	$ 13,140,856	$ 2,388,861
Change in Net Position					$ 2,019,037	$ (1,734,395)	$ 284,642	$ 7,254,391	$ (169,260)
Net Position - Beginning, as restated					8,797,529	(890,290)	7,907,239	(35,919,915)	71,050,058
Net Position - Ending					$ 10,816,566	$ (2,624,685)	$ 8,191,881	$ (28,665,524)	$ 70,880,798

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

Exhibit 3

County of Tazewell, Virginia
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	County CIP Fund	Other Governmental Funds	Total
ASSETS				
Cash and Cash Equivalents	$ 13,204,132	$ 87,094	$ 1,516,133	$ 14,807,359
Receivables (Net of Allowance for Uncollectibles):				
Property Taxes	31,312,849	-	-	31,312,849
Other Receivables	203,950	-	34,997	238,947
Prepaid Items	146,994	-	-	146,994
Due from Other Funds	-	125,000	-	125,000
Due from Other Governmental Units	3,102,031	-	-	3,102,031
Due from Component Units	3,857,841	113,453	-	3,971,294
Total Assets	$ 51,827,797	$ 325,547	$ 1,551,130	$ 53,704,474
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 890,075	$ -	$ 325,387	$ 1,215,462
Due to Other Funds	159,828	-	-	159,828
Unearned Revenue	4,445,606	-	-	4,445,606
Total Liabilities	$ 5,495,509	$ -	$ 325,387	$ 5,820,896
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	$ 32,216,616	$ -	$ -	$ 32,216,616
FUND BALANCES				
Nonspendable	$ 146,994	$ -	$ -	$ 146,994
Restricted	713,050	-	-	713,050
Committed	395,942	325,547	1,225,743	1,947,232
Unassigned	12,859,686	-	-	12,859,686
Total Fund Balances	$ 14,115,672	$ 325,547	$ 1,225,743	$ 15,666,962
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 51,827,797	$ 325,547	$ 1,551,130	$ 53,704,474

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

Exhibit 4

County of Tazewell, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the Statement of Net Position are different because:			
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds			$ 15,666,962
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.			
Land	$	2,840,590	
Buildings and improvements		13,416,429	
Tenancy in common		2,073,337	
Machinery and equipment		4,993,937	
Construction in progress		12,098	23,336,391
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.			
Unavailable revenue			2,839,471
Deferred outflow of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	$	3,088,394	
OPEB related items		1,062,018	4,150,412
Long-term liabilites, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			
Accrued interest payable	$	(116,227)	
Compensated absences		(711,299)	
Net OPEB liabilities		(7,362,436)	
Net pension liability		(10,200,181)	
General obligation bonds, including bond premiums		(3,886,057)	
Revenue bonds, including bond premiums		(12,049,476)	
Deferred amount on refunding		132,292	(34,193,384)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	$	(58,108)	
OPEB related items		(925,178)	(983,286)
Net Position of Governmental Activities			$ 10,816,566

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

Exhibit 5

County of Tazewell, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2021

	General Fund	County CIP Fund	Other Governmental Funds	Total
REVENUES				
General Property Taxes	$ 25,600,311	$ -	$ -	$ 25,600,311
Other Local Taxes	7,740,161	-	743,159	8,483,320
Permits, Privilege Fees and Regulatory Licenses	194,352	-	-	194,352
Fines and Forfeitures	39,202	-	-	39,202
Revenue from Use of Money and Property	280,572	1,657	-	282,229
Charges for Services	374,879	-	8,705	383,584
Miscellaneous	94,698	73,266	34,711	202,675
Recovered Costs	2,270,072	-	-	2,270,072
Intergovernmental	24,092,857	940,985	60,214	25,094,056
Total Revenues	$ 60,687,104	$ 1,015,908	$ 846,789	$ 62,549,801
EXPENDITURES:				
Current:				
General Government Administration	$ 3,776,948	$ -	$ -	$ 3,776,948
Judicial Administration	2,469,515	914,735	8,359	3,392,609
Public Safety	14,174,212	893,279	-	15,067,491
Public Works	1,247,481	900,000	770,659	2,918,140
Health and Welfare	16,270,756	-	-	16,270,756
Education	12,798,276	-	-	12,798,276
Parks, Recreation and Cultural	1,411,144	-	-	1,411,144
Community Development	2,365,135	1,100,916	-	3,466,051
Nondepartmental	65,871	-	-	65,871
Debt Service:				
Principal Retirement	1,546,927	-	-	1,546,927
Interest and Other Fiscal Charges	718,895	-	-	718,895
Bond Issuance Costs	75,000	-	-	75,000
Total Expenditures	$ 56,920,160	$ 3,808,930	$ 779,018	$ 61,508,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 3,766,944	$ (2,793,022)	$ 67,771	$ 1,041,693
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 1,109,004	$ -	$ 1,114,004
Transfers Out	(1,842,468)	-	(285,000)	(2,127,468)
Payment to Refunded Bonds Escrow Agent	(3,977,361)	-	-	(3,977,361)
Issuance of Refunding Bonds	4,053,000	-	-	4,053,000
Total Other Financing Sources (Uses)	$ (1,761,829)	$ 1,109,004	$ (285,000)	$ (937,825)
Net Change in Fund Balance	$ 2,005,115	$ (1,684,018)	$ (217,229)	$ 103,868
Fund Balance - Beginning	12,110,557	2,009,565	1,442,972	15,563,094
Fund Balance - Ending	$ 14,115,672	$ 325,547	$ 1,225,743	$ 15,666,962

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

County of Tazewell, Virginia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2021

Amounts reported for governmental activities in the Statement of Activities are different because:			
Net changes in fund balance - total governmental funds			$ 103,868
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays	$	2,851,070	
Tenancy in common transfer		(540,927)	
Depreciation expense		(1,658,690)	651,453
The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, and donations) is to increase net position.			
Loss on disposal of assets	$	(7,113)	
Contribution of building from IDA		556,154	549,041
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.			
Change in unavailable revenue-property taxes			(71,393)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Debt issued or incurred:			
Issuance of lease revenue bond	$	(4,053,000)	
Transfer of debt from IDA		(305,778)	(4,358,778)
Principal repayments:			
General obligation bonds	$	540,927	
Lease revenue bond		1,006,000	
Payment to escrow agent for refunding of general obligation bonds		3,515,778	5,062,705
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.			
Change in compensated absenses	$	(11,856)	
Change in accrued interest payable		10,584	
Change in bond premium amortization		434,414	
Change in pension related items		(790,766)	
Change in OPEB related items		307,473	
Issuance of deferred amount on refunding		132,292	82,141
Change in net position of governmental activities			$ 2,019,037

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

Exhibit 7

County of Tazewell, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2021

		Tazewell County Landfill Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	423,213
Receivables (Net of Allowance for Uncollectibles)		96,149
Due from Other Funds		34,828
Total Current Assets	$	554,190
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	$	287,598
Buildings and Improvements		5,076
Land Improvements		6,197,097
Machinery and Equipment		6,950
Total Capital Assets	$	6,496,721
Other Assets:		
Restricted Cash - Unspent Bond Proceeds	$	3,207,336
Total Assets	$	10,258,247
LIABILITIES		
Current Liabilities:		
Accrued Interest Payable	$	8,170
Notes Payable - Current Portion		20,000
Total Current Liabilities	$	28,170
Noncurrent Liabilities:		
Estimated Landfill Closure Liability	$	9,579,762
Notes Payable - Net of Current Portion		3,275,000
Total Noncurrent Liabilities	$	12,854,762
Total Liabilities	$	12,882,932
NET POSITION		
Net Investment in Capital Assets	$	6,409,057
Restricted for Debt Service		3,207,336
Unrestricted		(12,241,078)
Total Net Position	$	(2,624,685)

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

Exhibit 8

County of Tazewell, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Fiscal Year Ended June 30, 2021

		Tazewell County Landfill Fund
OPERATING REVENUES		
Charges for Services	$	1,007,871
OPERATING EXPENSES		
Contractual Services	$	2,093,058
Repairs and Maintenance		1,753
Closure Reserve Expense		1,349,847
Other Charges		122,688
Depreciation		181,852
Total Operating Expenses	$	3,749,198
Operating Income (Loss)	$	(2,741,327)
NONOPERATING REVENUES (EXPENSES)		
Interest income	$	1,638
Interest Expense		(8,170)
Total Nonoperating Revenues (Expenses)	$	(6,532)
Income (loss) before transfers	$	(2,747,859)
TRANSFERS		
Transfers In	$	1,013,464
Change in Net Position	$	(1,734,395)
Net Position - Beginning		(890,290)
Net Position - Ending	$	(2,624,685)

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

Exhibit 9

County of Tazewell, Virginia
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended June 30, 2021

		Tazewell County Landfill Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$	1,052,855
Payments to Employees for Services		(62,564)
Payments for Operating Expenses		(2,237,177)
Total Cash Provided by (Used for) Operating Activities	$	(1,246,886)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	$	1,048,250
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	$	(30,926)
Proceeds from Indebtedness		3,295,000
Other Income (Expense)		1,638
Total Cash Provided by (Used for) Capital and Related Financing Activities	$	3,265,712
Net Increase (Decrease) in Cash and Cash Equivalents	$	3,067,076
Cash and Cash Equivalents - Beginning		563,473
Cash and Cash Equivalents - Ending, including restricted cash of $3,207,336	$	3,630,549
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:		
Operating Income (Loss)	$	(2,741,327)
Depreciation		181,852
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
(Increase) Decrease in Accounts Receivable		44,984
(Increase) Decrease in Deferred Outflows of Resources		13,594
Increase (Decrease) in Accounts Payable		(19,678)
Increase (Decrease) in Estimated Landfill Closure Liability		1,349,847
Increase (Decrease) in Deferred Inflows of Resources		(76,158)
Total Adjustments	$	1,312,589
Net Cash Provided By (Used For) Operating Activities	$	(1,246,886)

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

Exhibit 10

County of Tazewell, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

		Custodial Funds
ASSETS		
Cash and cash equivalents	$	62,867
Due from other goverments		228,317
Total Assets	$	291,184
LIABILITIES		
Sales tax due to Towns	$	228,317
NET POSITION		
Restricted for:		
Social services clients	$	62,867
Total Net Position	$	62,867

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

Exhibit 11

County of Tazewell, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

		Custodial Funds
ADDITIONS		
Contributions:		
Expenditure reimbursement	$	94,696
Sales tax collections for other governments		228,317
Total contributions	$	323,013
DEDUCTIONS:		
Special welfare payments	$	99,032
Payments to sales tax to other governments		228,317
Total deductions	$	327,349
Net increase (decrease) in fiduciary net postion	$	(4,336)
Net position, beginning - as restated		67,203
Net position, ending	$	62,867

Note 1 – Summary of Significant Accounting Policies:

County of Tazewell, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include police and volunteer fire protection, sanitation services, recreational activities, cultural events, education and social services.

The financial statements of County of Tazewell, Virginia conform to generally accepted accounting principles (GAAP) applicable to governmental unties promulgated by the Governmental Accounting Standards Board (GASB) and have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The significant accounting policies are described below.

Financial Statement Presentation

Management's Discussion and Analysis – The financial statements are accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

Government-wide and Fund Financial Statements

Government-wide Financial Statements – The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Statement of Net Position – The Statement of Net position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets 2) restricted; and 3) unrestricted.

Statement of Activities – The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Budgetary comparison schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate, in one way or another, in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their government over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedule presents the original budget, the final budget, and the actual activity of the major governmental funds.

A. Financial Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Tazewell, Virginia (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Therefore data from these units is combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

B. Individual Component Unit Disclosures

Blended Component Units: None

Discretely Presented Component Units:

Tazewell County School Board members are elected by the voters and are responsible for the operations of the County's School System. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation in the County financial statements for the fiscal year ended June 30, 2021.

Note 1 – Summary of Significant Accounting Policies: (Continued)

B. Individual Component Unit Disclosures (Continued)

Tazewell County Industrial Development Authority is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Tazewell County. Tazewell County Board of Supervisors appoints all Board members of the Authority. There exists a financial benefit/burden relationship between the Industrial Development Authority and the County.

Tazewell County Airport Authority was created by County of Tazewell and Towns of Bluefield, Cedar Bluff, Pocahontas, Richlands and Tazewell to operate a regional airport. Tazewell County Board of Supervisors appoints a voting majority of the Airport Authority's Board of Directors. The County contributes a significant amount to the Authority's operation and there exists a financial benefit/burden relationship.

Tazewell County Public Service Authority was created by the Board of Supervisors of Tazewell County to acquire, finance, construct and operate water and sewer systems throughout the County. The Board of Directors of the Public Service Authority are appointed by the Tazewell County Board of Supervisors and there exists a financial benefit/burden relationship between the Public Service Authority and the County. In addition, a majority of the Directors of the Authority are also on the Board of Supervisors.

Complete financial statements of the Tazewell County Public Service Authority, Tazewell County Industrial Development Authority and the Tazewell County Airport Authority can be obtained from the business office of each component unit.

Other Related Organizations Included in the County's Annual Financial Report

None

Jointly Governed Organizations

County of Tazewell and Counties of Buchanan and Russell participate in supporting the Cumberland Mountain Community Services Board. For the year ended June 30, 2021, the County contributed $70,000.

County of Tazewell and Counties of Russell, Buchanan, Wise, Scott, Lee, Washington, Smyth and Dickenson and the Cities of Norton and Bristol participate in supporting the Appalachian Juvenile Commission. For the year ended June 30, 2021, the County contributed $197,212.

County of Tazewell and Counties of Lee, Wise, Washington, Russell, Smyth, Buchanan and Dickenson along with the City of Norton participate in supporting the Southwest Virginia Regional Jail Authority. For the year ended June 30, 2021, the County contributed $3,953,985.

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

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County's proprietary funds utilize an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities, whether current or noncurrent, associated with their activities are reported. Proprietary fund equity is classified as net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The government reports the following major governmental funds:

General Fund:

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

Capital Projects Fund:

The County CIP Fund accounts for and reports all financial resources used for the acquisition or construction of major capital facilities and is reported as a major fund.

The School Board reports the following major fund types:

The School Operating Fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from appropriations from the County and state and federal grants.

The School Activity Fund is a special revenue fund that accounts for and reports all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the individual schools.

The government reports the following nonmajor governmental funds:

Special Revenue Funds:

Special Revenue Funds account for and report the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Coal Road Improvement Fund, Coal Road Economic Development Fund, Damage Stamp Fund, and Law Library Fund are reported as nonmajor special revenue funds.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

Additionally, Tazewell County reports the following fund types:

Proprietary Funds:

The Proprietary Funds are accounted and financed in a manner similar to private business. The funds utilize accrual basis of accounting, in which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The Landfill Fund is reported as a major proprietary fund.

Fiduciary Funds (Trust and Custodial Funds):

Fiduciary, Trust and Custodial funds account for assets held by the County unit in a trustee capacity or as custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds and they utilize the accrual basis of accounting described in the Governmental Fund Presentation. Fiduciary funds are not included in the government-wide financial statements. The Special Welfare and Local Sales Tax Funds are reported as Custodial Funds.

D. Budget and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the departmental level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments. However, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, School Operating Fund, and the Capital Projects Fund.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several supplemental appropriations were necessary during the year and at year-end.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.
9. Expenditures did not exceed appropriations during the year.
10. At June 30, 2021, the Landfill Fund had a deficit net position balance.

Note 1 – Summary of Significant Accounting Policies: (Continued)

E. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

G. Receivable and payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds." All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately $411,565 and $10,482 at June 30, 2021 and is comprised of property taxes and unpaid landfill bills, respectively.

Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable December 5th. The County bills and collects its own property taxes.

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Note 1 – Summary of Significant Accounting Policies: (Continued)

H. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an estimated useful life in excess of one year and a cost of over $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. No interest was capitalized for the fiscal year ending June 30, 2021.

Property, plant, equipment, and infrastructure of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-60
Building, land, and other improvements	40-60
Vehicles	5
Office and computer equipment	7
Machinery and other equipment	7

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Note 1 – Summary of Significant Accounting Policies: (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The County has two items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items related to the measurement of the net pension liability and net OPEB liabilities and contributions to the pension and OPEB plans made during the current year and subsequent to the net pension liability and net OPEB liabilities measurement date. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to the measurement of the net pension liability and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

J. Compensated Absences

Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as “terminal leave” prior to retirement.

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Note 1 – Summary of Significant Accounting Policies: (Continued)

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County's and School Board's Retirement Plans and the additions to/deductions from the County's and School Board's Retirement Plans' fiduciary net position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans' fiduciary net position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and premiums on issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

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Note 1 – Summary of Significant Accounting Policies: (Continued)

N. Fund Balance

The following classifications of fund balance describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance – amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board of Supervisors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation;
- Assigned fund balance – amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

The County's highest decision-making level is the Board of Supervisors. Action from the Board of Supervisors is required to commit or release funds from commitment.

The County's Board of Supervisors has authorized the County Administrator to assign fund balance to a specific purpose as approved within the County fund balance policy.

The County considers restricted fund balance to be spent when an expenditure is incurred for purposes for which restricted and unassigned, assigned, or committed fund balances are available, unless prohibited by legal documents or contracts. When an expenditure is incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

O. Use of Estimates

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

Note 1 – Summary of Significant Accounting Policies: (Continued)

P. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Note 2 – Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board.

Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard and Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Note 2 – Deposits and Investments: (Continued)

Custodial Credit Risk (Investments)

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Neither the County nor its discretely presented component units have an investment policy for custodial credit risk.

The County's rated debt investments as of June 30, 2021 were rated by Standard and Poor's and/or an equivalent national rating organization and the rating are presented below using the Standard and Poor's rating scale.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings
	AAAm
VIP Stable NAV Liquidity Pool	$ 2,594,178

Interest Rate Risk

Investment Maturities (in years)

Investment Type	Fair Value	Less than 1 Year
VIP Stable NAV Liquidity Pool	$ 2,594,178	$ 2,594,178

Redemption Restrictions

The County has the option to have access to withdraw funds from VACO/VML Investment Pool twice a month, with a five-day period notice. Additionally, funds are available to meet unexpected needs such as fluctuations in revenue sources, one-time outlays (disasters, immediate capital needs, state budget cuts, and etc.).

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above VML/VACO Investment Pool investment at the net asset value (NAV).

Note 3 – Internal Balances and Transfers:

Internal balances consisted of the following as of June 30, 2021:

Fund/Component Unit	Due From	Due To
Primary Government:		
General	$ 3,857,841	$ 159,828
County CIP Fund	238,453	-
Landfill	34,828	-
Component Units:		
School Board	-	3,684,385
Industrial Development Authority	-	173,456
Public Service Authority	-	113,453
Totals	$ 4,131,122	$ 4,131,122

Note: On the government-wide statement of net position, the amount due to the Primary Government from the Component Unit PSA is included in "Due from Component Units" for the Primary Government and "Due Within One Year" for the Component Unit PSA.

Interfund transfers for the year ended June 30, 2021, consisted of the following:

Fund	Transfers In	Transfers Out
General	$ 5,000	$ 1,842,468
County CIP	1,109,004	-
Law Library	-	5,000
Coal Road Improvement	-	280,000
Landfill	1,013,464	-
Totals	$ 2,127,468	$ 2,127,468

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 4 – Due From Other Governmental Units:

At June 30, 2021, the County and School Board had receivables from other governments as follows:

	Primary Government	Discretely Presented Component Unit School Board
Local Government:		
Southwest Virginia Regional Jail	$ 723,110	$ -
Russell County	-	87,986
Commonwealth of Virginia:		
State sales taxes	946,147	-
Local sales taxes	-	933,996
VPA	243,937	-
CSA	413,420	-
Shared expenses	332,406	-
Categorical aid	46,503	-
Noncategorical aid	70,968	-
Federal Government:		
VPA	325,540	-
Categorical aid	-	4,125,385
Total	$ 3,102,031	$ 5,147,367

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Note 5 – Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2021:

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 2,840,590	$ -	$ -	$ 2,840,590
Construction in progress	1,013,923	1,116,413	(2,118,238)	12,098
Tenancy in Common	2,614,264	-	(540,927)	2,073,337
Total capital assets not being depreciated	$ 6,468,777	$ 1,116,413	$ (2,659,165)	$ 4,926,025
Capital assets, being depreciated:				
Buildings	$ 23,283,917	$ 2,762,285	$ (19,425)	$ 26,026,777
Machinery and equipment	17,821,948	1,646,764	(190,236)	19,278,476
Total capital assets being depreciated	$ 41,105,865	$ 4,409,049	$ (209,661)	$ 45,305,253
Accumulated depreciation:				
Buildings	$ (12,021,591)	$ (606,351)	$ 17,594	$ (12,610,348)
Machinery and equipment	(13,417,154)	(1,052,339)	184,954	(14,284,539)
Total accumulated depreciation	$ (25,438,745)	$ (1,658,690)	$ 202,548	$ (26,894,887)
Total capital assets being depreciated, net	$ 15,667,120	$ 2,750,359	$ (7,113)	$ 18,410,366
Governmental activities capital assets, net	$ 22,135,897	$ 3,866,772	$ (2,666,278)	$ 23,336,391

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Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

Tazewell County Landfill Fund:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 287,598	$ -	$ -	$ 287,598
Capital assets, being depreciated:				
Buildings and improvements	$ 185,603	$ -	$ -	$ 185,603
Land improvements	9,585,580	22,750	-	9,608,330
Machinery and equipment	-	8,176	-	8,176
Total capital assets being depreciated	$ 9,771,183	$ 30,926	$ -	$ 9,802,109
Accumulated depreciation:				
Buildings and improvements	$ (177,467)	$ (3,060)	$ -	$ (180,527)
Land Improvements	(3,233,667)	(177,566)	-	(3,411,233)
Machinery and equipment	-	(1,226)	-	(1,226)
Total accumulated depreciation	$ (3,411,134)	$ (181,852)	$ -	$ (3,592,986)
Total capital assets being depreciated, net	$ 6,360,049	$ (150,926)	$ -	$ 6,209,123
Business-type activities capital assets, net	$ 6,647,647	$ (150,926)	$ -	$ 6,496,721

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Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

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

Governmental activities:	
General government administration	$ 268,970
Judicial administration	510,387
Public safety	726,047
Public works	116,704
Health and welfare	15,045
Parks, recreation, and cultural	19,342
Community development	2,195
Total depreciation expense-governmental activities	$ 1,658,690
Business-type activities:	
Landfill fund	$ 181,852

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Note 5 – Capital Assets: (Continued)

Component Unit School Board:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 1,908,716	$ -	$ -	$ 1,908,716
Construction in Progress	-	84,303	-	84,303
Tenancy in common	13,412,671	-	-	13,412,671
Tenancy in common (1)	(2,614,264)	-	540,927	(2,073,337)
Total capital assets not being depreciated	$ 12,707,123	$ 84,303	$ 540,927	$ 13,332,353
Capital assets, being depreciated:				
Buildings and improvements	$ 37,072,327	$ 401,237	$ -	$ 37,473,564
Machinery and equipment	20,086,700	1,161,620	(100,850)	21,147,470
Total capital assets being depreciated	$ 57,159,027	$ 1,562,857	$ (100,850)	$ 58,621,034
Accumulated depreciation:				
Buildings and improvements	$ (28,672,015)	$ (961,781)	$ -	$ (29,633,796)
Machinery and equipment	(16,091,542)	(744,007)	100,850	(16,734,699)
Total accumulated depreciation	$ (44,763,557)	$ (1,705,788)	$ 100,850	$ (46,368,495)
Total capital assets being depreciated, net	$ 12,395,470	$ (142,931)	$ -	$ 12,252,539
Governmental activities capital assets, net	$ 25,102,593	$ (58,628)	$ 540,927	$ 25,584,892

(1) Legislation enacted during the year ended June 30, 2003, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments "on behalf" of school boards was reported in the school board's discrete column along with the related capital assets. Under the new law, local governments have a "tenancy in common" with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Tazewell, Virginia for the year ended June 30, 2021, is that assets and debt in the amount of $2,073,337 have been transferred to the Primary Government from the Component Unit School Board for financial reporting purposes.

Note 6 – Long-term Obligations:

Primary Government:

The following is a summary of long-term obligations of the County for the year ended June 30, 2021:

Governmental Activities:

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
General obligation bonds	$ 4,349,036	$ -	$ (540,927)	$ 3,808,109
Premium on GO bond	86,610	-	(8,662)	77,948
Lease revenue bond	11,979,000	4,358,778	(4,521,778)	11,816,000
Premium on lease revenue bond	659,228	-	(425,752)	233,476
Net OPEB liabilities	7,075,493	1,051,911	(764,968)	7,362,436
Compensated absences	699,443	536,438	(524,582)	711,299
Net pension liability	8,052,192	4,578,147	(2,430,158)	10,200,181
Total	$ 32,901,002	$ 10,525,274	$ (9,216,827)	$ 34,209,449

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Direct Borrowings and Placements	
	Principal	Interest
2022	$ 1,712,039	$ 698,347
2023	1,773,707	621,899
2024	1,751,959	489,555
2025	1,797,832	450,647
2026	1,158,842	237,312
2027-2031	4,486,730	668,695
2032-2036	1,910,000	267,997
2037-2041	1,033,000	66,830
	$ 15,624,109	$ 3,501,282

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Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Governmental Activities: (Continued)

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
General Obligation Bonds:						
GO Bond	3.10-5.10%	5/15/2002	7/15/2023	$ 1,900,000	$ 190,000	$ 95,000
GO Bond	4.10-5.10%	5/15/2008	7/15/2028	1,880,000	885,000	110,000
GO Bond	3.60-5.35%	12/11/2008	1/15/2029	6,698,941	2,733,109	356,039
Subtotal GO Bond					$ 3,808,109	$ 561,039
Premium on Bond	n/a	n/a	n/a	n/a	77,948	8,662
Total General Obligation Bonds					$ 3,886,057	$ 569,701
Lease Revenue Bonds: (1)						
2014C	3.025-5.125%	11/18/2014	4/1/2033	$ 11,885,000	$ 3,955,000	$ 925,000
2019 (2)	3.171%	8/14/2019	10/1/2039	3,924,000	3,808,000	128,000
2021B (2)	1.930%	5/6/2021	5/6/2033	3,736,000	3,736,000	74,000
2021C (2)	1.930%	5/6/2021	5/6/2034	317,000	317,000	24,000
Subtotal Lease Revenue Bonds					$ 11,816,000	$ 1,151,000
Premium on Bond	n/a	n/a	n/a	n/a	233,476	116,317
Total Lease Revenue Bonds					$ 12,049,476	$ 1,267,317
Other Obligations:						
Net OPEB Liabilities	n/a	n/a	n/a	n/a	$ 7,362,436	$ -
Compensated Absences	n/a	n/a	n/a	n/a	711,299	533,474
Net Pension Liability	n/a	n/a	n/a	n/a	10,200,181	-
Total Other Obligations					$ 18,273,916	$ 533,474
Total Long-term Obligations					$ 34,209,449	$ 2,370,492

(1) In the event of default, the lender of the related bonds may declare the entire unpaid principal and interest on the issuance as due and payable.

(2) Debt is collateralized by the underlying property.

The 2014C lease revenue bond was issued by the Tazewell County IDA for renovations to the Courthouse building which is utilized by the County. Payments on the debt issuance are made by the County directly to the issuer. As a result, the debt and the asset are shown in the County's financial statements.

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Business-type Activities:

Landfill Fund

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
Revenue bonds	$ -	$ 3,295,000	$ -	$ 3,295,000
Landfill closure/postclosure liability	8,229,915	1,349,847	-	9,579,762
Total	$ 8,229,915	$ 4,644,847	$ -	$ 12,874,762

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements Principal	Interest
2022	$ 20,000	$ 48,027
2023	20,000	52,893
2024	375,000	49,693
2025	412,000	43,318
2026	603,000	35,097
2027-2031	1,865,000	45,626
Totals	$ 3,295,000	$ 274,654

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Business-type Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Revenue Bonds	1.62%	5/6/2021	5/6/2029	$3,295,000	$ 3,295,000	$ 20,000
Other Obligations:						
Landfill Closure/ Postclosure Liability	n/a	n/a	n/a	n/a	$ 9,579,762	$ -
Total Long-term Obligations					$ 12,874,762	$ 20,000

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board

The following is a summary of long-term obligations of the Component Unit School Board for the year ended June 30, 2021:

	Beginning Balance	Issuances/ Increases	Retirements/ Decreases	Ending Balance
Capital leases	$ 2,138,495	$ -	$ (787,072)	$ 1,351,423
Net pension liability	45,654,425	19,456,027	(15,677,590)	49,432,862
Net OPEB liabilites	19,232,223	4,693,152	(2,376,185)	21,549,190
Compensated absences	662,421	444,354	(496,816)	609,959
Total	$ 67,687,564	$ 24,593,533	$ (19,337,663)	$ 72,943,434

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Capital Leases:						
Capital Lease	4.195%	10/5/2007	10/5/2022	$ 4,792,700	$ 560,622	$ 416,615
Capital Lease	2.550%	3/10/2015	10/10/2022	3,118,167	790,801	390,527
Total Capital Leases					$ 1,351,423	$ 807,142
Other Obligations:						
Net Pension Liability	n/a	n/a	n/a	n/a	$ 49,432,862	$ -
Net OPEB Liabilities	n/a	n/a	n/a	n/a	21,549,190	-
Compensated Absences	n/a	n/a	n/a	n/a	609,959	457,469
Total Other Obligations					$ 71,592,011	$ 457,469
Total Long-term Obligations					$ 72,943,434	$ 1,264,611

The School Board has entered into capital leases for energy renovations on the elementary schools. These lease agreements qualify as capital leases for accounting purposes and therefore have been recorded at the present value of their future minimum lease payments as of the inception date. They have also entered into a capital lease for energy improvements which will not be capitalized and depreciated.

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board (Continued)

Total assets acquired through capital leases are as follows:

Building Renovations	$ 3,118,167
Accumulated Depreciation	(467,939)
Net Book Value of Assets	$ 2,650,228

Present value of future minimum lease payments:

Year Ending June 30,	Capital Leases
2022	$ 841,607
2023	558,165
Less: amount representing interest	(48,349)
Present value of future minimum lease payments	$1,351,423

Note 7 – Compensated Absences:

Compensated Absences:
The County has accrued liabilities arising from outstanding compensated absences. Each county employee earns annual leave at various rates. Vested or accumulated leave is reported as an expenditure and a liability of the fund that will pay it. The County has outstanding accrued vacation and sick pay totaling $711,299 in the general fund.

The School Board has accrued liabilities arising from outstanding compensated absences. Vacation and sick leave are accrued at various rates and paid out at $50 per day upon retirement. The School Board has outstanding accrued vacation and sick pay totaling $609,959.

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Note 8 – Pension Plans:

Plan Description

All full-time, salaried permanent employees of the County, Tazewell County PSA and Tazewell County Airport Authority ("Component Units"), and (nonprofessional) employees of public school divisions are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Note 8 – Pension Plans: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2019 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government and Other Component Units	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	267	238
Inactive members:		
Vested inactive members	46	15
Non-vested inactive members	68	73
Inactive members active elsewhere in VRS	126	25
Total inactive members	240	113
Active members	298	175
Total covered employees	805	526

Note 8 – Pension Plans: (Continued)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The County's and Component Units contractually required employer contribution rate for the year ended June 30, 2021 was 12.16% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $1,216,175 and $1,086,636 for the years ended June 30, 2021 and June 30, 2020, respectively. Contributions to the pension plan from the Component Units were $191,688 and $178,343 for the years ended June 30, 2021 and June 30, 2020, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2021 was 15.28% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $503,719 and $446,160 for the years ended June 30, 2021 and June 30, 2020, respectively.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net pension. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2020. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020.

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Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Mortality rates:

All Others (Non-10 Largest) – Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:
RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:
RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

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Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees (Continued)

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits (Continued)

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year, 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Note 8 – Pension Plans: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Mulit-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

Note 8 – Pension Plans: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2020, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2020, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2019	$ 53,107,765	$ 45,055,573	$ 8,052,192
Changes for the year:			
Service cost	$ 1,065,150	$ -	$ 1,065,150
Interest	3,482,375	-	3,482,375
Differences between expected and actual experience	(20,986)	-	(20,986)
Impact in change in proportion	(45,957)	(38,989)	(6,968)
Contributions - employer	-	1,045,597	(1,045,597)
Contributions - employee	-	491,857	(491,857)
Net investment income	-	864,750	(864,750)
Benefit payments, including refunds	(2,942,104)	(2,942,104)	-
Administrative expenses	-	(29,617)	29,617
Other changes	-	(1,005)	1,005
Net changes	$ 1,538,478	$ (609,511)	$ 2,147,989
Balances at June 30, 2020	$ 54,646,243	$ 44,446,062	$ 10,200,181

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Other Component Units		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2019	$ 8,662,734	$ 7,349,287	$ 1,313,447
Changes for the year:			
Service cost	$ 174,816	$ -	$ 174,816
Interest	571,541	-	571,541
Differences between expected and actual experience	(3,444)	-	(3,444)
Impact in change in proportion	45,957	38,990	6,967
Contributions - employer	-	171,608	(171,608)
Contributions - employee	-	80,725	(80,725)
Net investment income	-	141,926	(141,926)
Benefit payments, including refunds	(482,870)	(482,870)	-
Administrative expenses	-	(4,861)	4,861
Other changes	-	(165)	165
Net changes	$ 306,000	$ (54,647)	$ 360,647
Balances at June 30, 2020	$ 8,968,734	$ 7,294,640	$ 1,674,094

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Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Component Unit School Board - Nonprofessional		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2019	$ 27,649,950	$ 21,295,614	$ 6,354,336
Changes for the year:			
Service cost	$ 302,641	$ -	$ 302,641
Interest	1,805,274	-	1,805,274
Differences between expected and actual experience	(321,563)	-	(321,563)
Contributions - employer	-	446,165	(446,165)
Contributions - employee	-	165,344	(165,344)
Net investment income	-	398,165	(398,165)
Benefit payments, including refunds	(1,810,307)	(1,810,307)	-
Administrative expenses	-	(14,365)	14,365
Other changes	-	(462)	462
Net changes	$ (23,955)	$ (815,460)	$ 791,505
Balances at June 30, 2020	$ 27,625,995	$ 20,480,154	$ 7,145,841

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Note 8 – Pension Plans: (Continued)

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

The following presents the net pension liability of the County, Other Component Units, and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County's, Other Component Unit's, and Component Unit School Board's (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County - Primary Government			
Net Pension Liability	$ 16,823,652	$ 10,200,181	$ 4,684,476
Other Component Units			
Net Pension Liability	$ 2,761,166	$ 1,674,094	$ 768,835
Component Unit School Board (Nonprofessional)			
Net Pension Liability	$ 9,926,331	$ 7,145,841	$ 4,775,700

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

For the year ended June 30, 2021, the County, Other Component Units, and Component Unit School Board (nonprofessional) recognized pension expense of $1,965,902, $276,009, and $877,669, respectively. At June 30, 2021, the County, Other Component Units, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units Tazewell County		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 49,365	$ 30,340	$ 8,052	$ 4,838	$ 11,580	$ 175,398
Change in assumptions	511,514	-	83,437	-	109,275	-
Net difference between projected and actual earnings on pension plan investments	1,311,340	-	219,564	-	612,683	-
Impact of change in proportion	-	27,768	30,786	3,019	-	-
Employer contributions subsequent to the measurement date	1,216,175	-	191,688	-	503,719	-
Total	$ 3,088,394	$ 58,108	$ 533,527	$ 7,857	$ 1,237,257	$ 175,398

Note 8 – Pension Plans: (Continued)

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

$1,216,175, $191,688, and $503,719 reported as deferred outflows of resources related to pensions resulting from the County's, Other Component Units', and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)
2022	$ 513,253	$ 103,913	$ (23,751)
2023	426,246	84,523	167,629
2024	449,527	75,781	214,597
2025	425,085	69,765	199,665

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information related to the plan description is included in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2021 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $4,067,701 and $3,860,904 for the years ended June 30, 2021 and June 30, 2020, respectively.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2021, the school division reported a liability of $42,287,021 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the school division's proportion was 0.29060% as compared to 0.29862% at June 30, 2019.

For the year ended June 30, 2021, the school division recognized pension expense of $3,101,895. Since there was a change in proportionate share between the measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

At June 30, 2021, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 2,478,670
Net difference between projected and actual earnings on pension plan investments	3,216,396	-
Change in assumptions	2,886,619	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	4,117,812
Employer contributions subsequent to the measurement date	4,067,701	-
Total	$ 10,170,716	$ 6,596,482

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

$4,067,701 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	
2022	$ (1,429,231)
2023	(139,922)
2024	496,736
2025	672,563
2026	(93,613)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increase, including inflation	3.50% - 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation*

* Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of pension liabilities.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions (Continued)

Mortality rates:

Pre-Retirement:
RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:
RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 75 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2020, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	$	51,001,855
Plan Fiduciary Net Position		36,449,229
Employers' Net Pension Liability (Asset)	$	14,552,626
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		71.47%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

The long term expected rate of return and discount rate information previously described also apply to this plan.

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability	$ 62,044,557	$ 42,287,021	$ 25,945,041

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government, Other Component Units, and Component Unit School Board

Aggregate Pension Information

	Primary Government				Other Component Units				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:												
Primary Government	$ 3,088,394	$ 58,108	$ 10,200,181	$ 1,965,902	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Component Units	-	-	-	-	533,527	7,857	1,674,094	276,009	-	-	-	-
School Board Nonprofessional	-	-	-	-	-	-	-	-	1,237,257	175,398	7,145,841	877,669
School Board Professional	-	-	-	-	-	-	-	-	10,170,716	6,596,482	42,287,021	3,101,895
Totals	$ 3,088,394	$ 58,108	$ 10,200,181	$ 1,965,902	$ 533,527	$ 7,857	$ 1,674,094	$ 276,009	$ 11,407,973	$ 6,771,880	$ 49,432,862	$ 3,979,564

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance:

Plan Description

In addition to the pension benefits described in Note 8, the County administers an agent multiple employer healthcare plan for County employees as well as employees of the Other Component Units and the Component Unit School Board. The plan provides post-employment health care benefits to all eligible permanent employees who meet the requirements under the County's pension plan. The plan does not issue a publicly available financial report.

Benefits Provided

The plan provides health insurance benefits to eligible retirees and their spouses. To be eligible, employees must meet the age and service criteria for retirement benefits under VRS, which requires that the employee be (1) age 50 with 10 years of service; (2) age 55 with 5 years of service; or (3) age 65 with 5 years of service. Additionally, the employee must be of full-time status in VRS and must be covered by the active plan at the time of retirement. Coverage continues for the earlier of a period of fifteen years or reaching Medicare eligibility at age 65.

Health benefits include medical and dental. Participating retirees pay 100% of monthly premiums to continue with the County's insurance plans.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Plan Membership

At July 1, 2020 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	Component Units Tazewell County	Component Unit School Board
Total active employees with coverage	234	39	644
Total retirees with coverage	18	-	78
Total	252	39	722

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the Board of Supervisors. The amounts paid by the County, Other Component Units, and Component Unit School Board, for OPEB as the benefits came due during the year ended June 30, 2021 were $266,762, $25,860, and $598,378, respectively.

Total OPEB Liability

The County's total OPEB liability was measured as of July 1, 2020. The total OPEB liability was determined by an actuarial valuation as July 1, 2020.

Actuarial Assumptions

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Healthcare Cost Trend Rates	6.50% for fiscal year end 2021, decreasing 0.50% per year to an ultimate rate of 5.00%
Salary Increases	Service-graded
Discount Rate	2.45%

The mortality rates were calculated using the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2020.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is from a 20-Year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher. Since the plan has no assets, the discount rate is equal to the Fidelity Index's "20-year Municipal GO AA Index" as of the measurement date. The final equivalent single discount rate used for this year's valuation is 2.45% as of the end of the fiscal year.

Changes in Total OPEB Liability

	Primary Government	Other Component Units	Component Unit School Board
Balances at June 30, 2019	$ 6,265,999	$ 765,005	$ 13,009,996
Changes for the year:			
Service cost	217,661	21,100	488,239
Interest	190,416	18,459	427,125
Difference between expected and actual experience	59,879	5,805	134,316
Changes in assumptions	338,617	32,826	759,557
Contributions - employer	(266,762)	(25,860)	(598,378)
Change in proportionate share	(265,804)	(183,335)	449,139
Net changes	$ 274,007	$ (131,005)	$ 1,659,998
Balances at June 30, 2020	$ 6,540,006	$ 634,000	$ 14,669,994

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.45%) or one percentage point higher (3.45%) than the current discount rate:

	Rate		
	1% Decrease 1.45%	Current Discount 2.45%	1% Increase 3.45%
Proportionate share of the healthcare total OPEB liability:			
County	$ 7,061,853	$ 6,540,006	$ 6,055,284
Other Component Units	$ 684,589	$ 634,000	$ 587,010
Component Unit School Board	$ 15,840,557	$ 14,669,994	$ 13,582,706

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Rate		
	1% Decrease	Healthcare Cost Trend	1% Increase
Proportionate share of the healthcare net OPEB liability:			
County	$ 5,890,018	$ 6,540,006	$ 7,302,268
Other Component Units	$ 570,989	$ 634,000	$ 707,895
Component Unit School Board	$ 13,211,993	$ 14,669,994	$ 16,379,836

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2021, the County, Other Component Units, and Component Unit School Board recognized OPEB expense in the amounts of $534,000, ($45,000), and $426,000, respectively. At June 30, 2021, the County, Other Component Units, and Component Unit School Board, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Other Component Units		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 49,400	$ 730,227	$ 4,789	$ 70,790	$ 110,811	$ 1,637,983
Changes in assumptions	571,248	120,956	55,378	11,726	1,281,374	271,318
Employer contributions subsequent to the measurement date	266,762	-	25,860	-	598,378	-
Total	$ 887,410	$ 851,183	$ 86,027	$ 82,516	$ 1,990,563	$ 1,909,301

$266,762, $25,860, and $598,378 was reported as deferred outflows of resources related to OPEB resulting from the County, Other Component Units, and Component Unit School Board, respectively, contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board
2022	$ (137,423)	$ (13,322)	$ (308,255)
2023	(137,423)	(13,322)	(308,255)
2024	(110,776)	(10,739)	(248,485)
2025	105,387	10,216	236,397
2026	49,700	4,818	111,482

Additional disclosures on changes in total OPEB liability and related ratios can be found in the required supplementary information following the notes to the financial statements.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, safety belt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was $8,616 as of June 30, 2021.

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Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2021 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the GLI Plan from the Primary Government were $56,021 and $52,744 for the years ended June 30, 2021 and June 30, 2020, respectively.

Contributions to the GLI Plan from the Other Component Units were $8,852 and $8,657 for the years ended June 30, 2021 and June 30, 2020, respectively.

Contributions to the GLI Plan from the Component Unit School Board (nonprofessional) were $18,620 and $18,494 for the years ended June 30, 2021 and June, 30, 2020, respectively.

Contributions to the GLI Plan from the Component Unit School Board (professional) were $136,169 and $131,763 for the years ended June 30, 2021 and June, 30, 2020, respectively.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

Primary Government GLI Plan

At June 30, 2021, the entity reported a liability of $822,430 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2020 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.04931% as compared to 0.04975% at June 30, 2019.

For the year ended June 30, 2021, the participating employer recognized GLI OPEB expense of $18,089. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

Other Component Units Group Life Insurance Plan

At June 30, 2021, the entity reported a liability of $134,981 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2020 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.00809% as compared to 0.00811% at June 30, 2019.

For the year ended June 30, 2021, the participating employer recognized GLI OPEB expense of $2,969. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (nonprofessional) GLI Program

At June 30, 2021, the entity reported a liability of $288,375 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2020 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.01730% as compared to 0.01805% at June 30, 2019.

For the year ended June 30, 2021, the participating employer recognized GLI OPEB expense of $(1,065). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (professional) GLI Program

At June 30, 2021, the entity reported a liability of $2,054,671 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2020 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019, and rolled forward to the measurement date of June 30, 2020. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the participating employer's proportion was 0.12310% as compared to 0.12656% at June 30, 2019.

For the year ended June 30, 2021, the participating employer recognized GLI OPEB expense of $17,757. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

At June 30, 2021, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Other Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 52,751	$ 7,388	$ 8,658	$ 1,212
Net difference between projected and actual earnings on GLI OPEB plan investments	24,705	-	4,055	-
Change in assumptions	41,131	17,173	6,751	2,818
Changes in proportionate share	-	49,434	-	8,113
Employer contributions subsequent to the measurement date	56,021	-	8,852	-
Total	$ 174,608	$ 73,995	$ 28,316	$ 12,143

	Component Unit School Board (Nonprofessional)		Component Unit School Board (Professional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 18,497	$ 2,591	$ 131,788	$ 18,455
Net difference between projected and actual earnings on GLI OPEB plan investments	8,663	-	61,721	-
Change in assumptions	14,422	6,021	102,757	42,903
Changes in proportionate share	-	47,642	-	239,277
Employer contributions subsequent to the measurement date	18,620	-	136,169	-
Total	$ 60,202	$ 56,254	$ 432,435	$ 300,635

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

$56,021, $8,852, $18,620, and $136,169 reported as deferred outflows of resources related to the GLI OPEB resulting from the County's, Other Component Units', Component Unit School Board (nonprofessional)'s and Component Unit School Board (professional)'s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)	Component Unit School Board (Professional)
2022	$ (887)	$ (146)	$ (7,718)	$ (29,648)
2023	6,090	999	(5,272)	(12,218)
2024	15,323	2,515	(1,804)	9,745
2025	19,836	3,256	1,499	27,969
2026	3,996	656	(1,106)	548
Thereafter	234	41	(271)	(765)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS ACFR.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation*

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

*Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

Mortality Rates – Teachers

Pre-Retirement:
RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:
RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:
RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – Hazardous Duty Employees

Pre-Retirement:
RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:
RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2020, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		GLI OPEB Plan
Total GLI OPEB Liability	$	3,523,937
Plan Fiduciary Net Position		1,855,102
GLI Net OPEB Liability (Asset)	$	1,668,835
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		52.64%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

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Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019 the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS Fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2020, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Proportional share of the GLI Plan Net OPEB Liability			
Primary Government	$ 1,081,149	$ 822,430	$ 612,328
Other Component Units	$ 177,442	$ 134,981	$ 100,498
Component Unit School Board (Nonprofessional)	$ 379,091	$ 288,375	$ 214,705
Component Unit School Board (Professional)	$ 2,071,023	$ 2,054,671	$ 1,529,773

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC Plan OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Plan was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

Benefit Amounts

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire, the monthly benefit is $4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: $4.00 per month, multiplied by twice the amount of service credit, or $4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

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Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2021 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were $304,224 and $302,696 for the years ended June 30, 2021 and June 30, 2020, respectively.

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

At June 30, 2021, the school division reported a liability of $3,753,485 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2020 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2019 and rolled forward to the measurement date of June 30, 2020. The school division's proportion of the Net VRS Teacher Employee HIC Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2020, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Plan was 0.28770% as compared to 0.29555% at June 30, 2019.

For the year ended June 30, 2021, the school division recognized VRS Teacher Employee HIC OPEB expense of $209,346. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportion.

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Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB (Continued)

At June 30, 2021, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 50,126
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	16,634	-
Change in assumptions	74,201	20,508
Change in proportionate share	-	501,625
Employer contributions subsequent to the measurement date	304,224	-
Total	$ 395,059	$ 572,259

$304,224 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2022	$ (98,040)
2023	(96,391)
2024	(96,944)
2025	(87,890)
2026	(62,673)
Thereafter	(39,486)

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation:	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of OPEB liabilities.

Mortality Rates – Teachers

Pre-Retirement:
RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:
RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:
RP-2014 Disability Mortality Rates projected with scale BB to 2020; 115% of rates for males and females.

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Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2020, NOL amounts for the VRS Teacher Employee HIC Plan is as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	$ 1,448,676
Plan Fiduciary Net Position	144,160
Teacher Employee Net HIC OPEB Liability (Asset)	$ 1,304,516
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	9.95%

The total Teacher Employee HIC OPEB liability is calculated by the System's actuary, and the plan's fiduciary net position is reported in the System's financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019 the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2020, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division's Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 4,201,636	$ 3,753,485	$ 3,372,590

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan's Fiduciary Net Position is available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/ Publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Political Subdivision Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

Benefit Amounts

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is $1.50 per year of service per month with a maximum benefit of $45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is $45.00 per month.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2019 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Number
Active members	175
Total covered employees	175

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The Component Unit School Board's contractually required employer contribution rate for the year ended June 30, 2021 was 1.64% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the Component Unit School Board to the HIC Plan were $56,225 and $0 for the years ended June 30, 2021 and June 30, 2020, respectively.

Net HIC OPEB Liability

The Component Unit School Board's net HIC OPEB liability was measured as of June 30, 2020. The total HIC OPEB liability was determined by an actuarial valuation performed as of June 30, 2019, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

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Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2019, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation*

*Administrative expenses as a percent of the fair value of assets for the last experience study were found to be approximately 0.06% of the market assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of the OPEB liabilities.

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:
RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:
RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

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Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	4.65%	1.58%
Fixed Income	15.00%	0.46%	0.07%
Credit Strategies	14.00%	5.38%	0.75%
Real Assets	14.00%	5.01%	0.70%
Private Equity	14.00%	8.34%	1.17%
MAPS - Multi-Asset Public Strategies	6.00%	3.04%	0.18%
PIP - Private Investment Partnership	3.00%	6.49%	0.19%
Total	100.00%		4.64%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.14%

*The above allocation provides a one-year return of 7.14%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the system, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. On October 10, 2019, the VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation. More recent capital market assumptions compiled for the FY2020 actuarial valuations provide a median return of 6.81%.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2020, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2020 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2019	$ -	$ -	$
Changes for the year:			
Benefit changes	$ 782,665	$ -	$ 782,665
Net changes	$ 782,665	$ -	$ 782,665
Balances at June 30, 2020	$ 782,665	$ -	$ 782,665

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Sensitivity of the Component Unit School Board's HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the Component Unit School Board's HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the Component Unit School Board's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Component Unit School Board's Net HIC OPEB Liability	$ 855,605	$ 782,665	$ 719,247

HIC Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIC Plan OPEB

For the year ended June 30, 2021, the Component Unit School Board recognized HIC Plan OPEB expense of $782,665. At June 30, 2021, the Component Unit School Board reported deferred outflows of resources and deferred inflows of resources related to the Component Unit School Board's HIC Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions subsequent to the measurement date	$ 56,225	$
Total	$ 56,225	$ -

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

HIC Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIC Plan OPEB: (Continued)

$56,225 reported as deferred outflows of resources related to the HIC OPEB resulting from the Component Unit School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2022.

HIC Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2020 Comprehensive Annual Financial Report (Annual Report). A copy of the 2020 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/pdf/publications/2020-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 13 – Aggregate OPEB Information:

	Primary Government				Other Component Units				Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:												
Group Life Insurance Plan:												
County	$ 174,608	$ 73,995	$ 822,430	$ 18,089	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Component Units	-	-	-	-	28,316	12,143	134,981	2,969	-	-	-	-
School Board Nonprofessional	-	-	-	-	-	-	-	-	60,202	56,254	288,375	(1,065)
School Board Professional	-	-	-	-	-	-	-	-	432,435	300,635	2,054,671	17,757
Health Insurance Credit Plan:												
School Board Health Insurance Credit Plan	-	-	-	-	-	-	-	-	56,225	-	782,665	782,665
Teacher Health Insurance Credit Plan	-	-	-	-	-	-	-	-	395,059	572,259	3,753,485	209,346
County Stand-Alone Plan	887,410	851,183	6,540,006	534,000	-	-	-	-	-	-	-	-
Component Units Stand-Alone Plan	-	-	-	-	86,027	82,516	634,000	(45,000)	-	-	-	-
School Stand-Alone Plan	-	-	-	-	-	-	-	-	1,990,563	1,909,301	14,669,994	426,000
Totals	$ 1,062,018	$ 925,178	$ 7,362,436	$ 552,089	$ 114,343	$ 94,659	$ 768,981	$ (42,031)	$ 2,934,484	$ 2,838,449	$ 21,549,190	$ 1,434,703

Note 14 – Contingent Liabilities:

Federal programs in which the County and its component units participate were audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (the Uniform Guidance). Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements. Matters of noncompliance were disclosed by audit and the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowances of current grant program expenditures, if any, would be immaterial.

Note 15 – Landfill Closure and Postclosure Care Cost:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used at each balance sheet date. Of the $17,014,089 reported as landfill closure and post closure care liability at June 30, 2021, $9,579,762 represents the cumulative amount reported to date based on use of 56.30 percent of the estimated capacity of the landfill.

Note 15 – Landfill Closure and Postclosure Care Cost: (Continued)

The County will recognize the remaining estimated cost of closure and postclosure care of $7,434,327 as the remaining capacity is filled. The County expects to close the landfill in 2055. Actual costs may be higher due to inflation, changes in technology or changes in regulations. These estimated amounts are based on what it would cost to perform all closure and post closure care in 2021.

The County uses the Commonwealth of Virginia's financial assurance mechanism to meet the Department of Environmental Quality's assurance requirements for landfill closure and postclosure costs. The County has demonstrated financial assurance requirements for closure and post closure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

Note 16 – Risk Management:

The County and its component unit – School Board is 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 the government carries commercial insurance. The County and its component unit – School Board participate with other localities in a public entity risk pool for their coverage of general liability and auto insurance with the Virginia Municipal Liability Pool. Each member of this risk pool jointly and severally agrees to assume, pay and discharge any liability. The County and its component unit – School Board pay the Virginia Municipal Group contributions and assessments based upon classification and rates into a designated cash reserve fund out of which expenses of the pool, claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the pool may assess all members in the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The County and its component unit – School Board continue to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 17 – Deferred/Unavailable Revenue:

Deferred/unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Deferred/unavailable revenue is comprised of the following:

	Government-wide Statements	Balance Sheet
	Governmental Activities	Governmental Funds
Primary Government		
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures (amount due but not collected at 6/30)	$ -	$ 2,839,471
Property taxes due in December 2021	28,298,000	28,298,000
Prepaid property taxes due in December 2021 but paid in advance by the taxpayers	1,079,145	1,079,145
Total deferred/unavailable revenue	$ 29,377,145	$ 32,216,616

Note 18 – Surety Bonds:

Commonwealth of America, Division of Risk Management	Amount
Tammy Allison, Clerk of the Circuit Court	$ 710,000
David Larimer, Treasurer	500,000
David Anderson, Commissioner of the Revenue	3,000
Brian Hieatt, Sheriff	30,000
The above constitutional officers' employees	
Blanket bond	50,000
Landfill employees	20,000
VACO Insurance Program:	
All School Board employees – blanket	250,000
Fidelity and Deposit Company of Maryland Surety:	
C. Eric Young, County Administrator	50,000
St. Paul Fire and Marine Insurance Company	
David Taylor, Interim Director of Social Services	25,000
All Social Services employees – blanket	100,000

Note 19 – Nonspendable, Restricted, and Committed Fund Balances/Net Position by Fund:

	Governmental Activities							Business-type Activities	Component Unit - School Board		
	General Fund	County CIP Fund	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total	Landfill Fund	School Operating Fund	School Activity Fund	Total
Nonspendable:											
Prepaid items	$ 146,994	$ -	$ -	$ -	$ -	$ -	$ 146,994	$ -	$ 484,050	$ -	$ 484,050
Restricted:											
Public safety	$ 85,348	$ -	$ -	$ -	$ -	$ -	$ 85,348	$ -	$ -	$ -	$ -
Health insurance	627,702	-	-	-	-	-	627,702	-	3,554,780	-	3,554,780
Debt service	-	-	-	-	-	-	-	3,207,336	-	-	-
Total restricted balances	$ 713,050	$ -	$ -	$ -	$ -	$ -	$ 713,050	$3,207,336	$3,554,780	$ -	$3,554,780
Commited funds:											
Wireless fund	$ 35,834	$ -	$ -	$ -	$ -	$ -	$ 35,834	$ -	$ -	$ -	$ -
Recreation	360,108	-	-	-	-	-	360,108	-	-	-	-
Capital projects	-	325,547	-	-	-	-	325,547	-	-	-	-
Law library	-	-	57,937	-	-	-	57,937	-	-	-	-
Coal road improvements	-	-	-	1,140,168	-	-	1,140,168	-	-	-	-
Coal road economic development	-	-	-	-	27,596	-	27,596	-	-	-	-
Damage stamp	-	-	-	-	-	42	42	-	-	-	-
Education	-	-	-	-	-	-	-	-	8,945,041	1,001,083	9,946,124
Total committed balances	$ 395,942	$ 325,547	$ 57,937	$1,140,168	$ 27,596	$ 42	$ 1,947,232	$ -	$8,945,041	$1,001,083	$9,946,124

Note 20 – COVID-19 Pandemic:

The COVID-19 pandemic and its impact on operations continues to evolve. Specific to the County, COVID-19 impacted various parts of its 2021 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Federal relief has been received through various programs. Management believes the County is taking appropriate actions to mitigate the negative impact. The extent to which COVID-19 may impact operations in subsequent years remains uncertain, and management is unable to estimate the effects on future results of operations, financial condition, or liquidity for fiscal year 2022.

CARES Act Funding

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was passed by the federal government to alleviate some of the effects of the sharp economic downturn due to the COVID-19 pandemic, which included direct aid for state and local governments from the federal Coronavirus Relief Fund (CRF).

Each locality received its CRF allocations based on population in two equal payments, with the second and final round of funding being received during fiscal year 2021. The County received total CRF funding of $7,093,378. In addition, the School Board received CRF funding from the Virginia Department of Education in the amount of $942,375. As a condition of receiving CRF funds, any funds unexpended as of December 31, 2021 will be returned to the federal government. Unspent CRF funds in the amount of $503,054 are reported as unearned revenue as of June 30.

ARPA Funding

On March 11, 2021, the American Rescue Plan (ARPA) Act of 2021 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments are to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered approximately 12 months later.

On June 22, 2021, the County received its share of the first half of the CSLFRF funds. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of $3,942,552 from the initial allocation are reported as unearned revenue as of June 30.

ESF Funding

The CARES Act also established the Education Stabilization Fund (ESF) and allocated $30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law on December 27, 2020 and added $81.9 billion to the ESF. In March 2021, the American Rescue Plan Act (ARP Act), in support of ongoing state and institutional COVID-19 recovery efforts, added more than $170 billion to the ESF. The School Board is receiving this funding from the Virginia Department of Education on a reimbursement basis.

Note 21 - Adoption of Accounting Principle:

The County implemented the financial reporting provisions of Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities,* during the fiscal year ended June 30, 2021. This Statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purpose and how those activities should be reported.

	Fund Balance	Net Position	
	Component Unit - School Board	Component Unit - School Board	Custodial Funds
Beginning balance, as previously stated	$ 6,426,910	$ (37,128,459)	$ -
Implementation of GASB 84	1,208,544	1,208,544	67,203
Beginning balance, as restated	$ 7,635,454	$ (35,919,915)	$ 67,203

Note 22 – Subsequent Events:

After year end, the County settled on two claims regarding erroneous assessment of machinery and tools taxes. As a result, $213,240 in taxes will be abated.

Note 23 - Additional Federal Grant Revenue:

The County of Tazewell, Virginia had $2,713,792 in federal funding that was not previously reported due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2021 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been restated to reflect this correction.

Note 24 – Upcoming Pronouncements:

Statement No. 87*, Leases*, requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, provides guidance for reporting capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Note 24 – Upcoming Pronouncements: (Continued)

Statement No. 92, *Omnibus 2020*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics such as leases, assets related to pension and postemployment benefits, and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. The effective dates differ by topic, ranging from January 2020 to periods beginning after June 15, 2021.

Statement No. 93, *Replacement of Interbank Offered Rates*, establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The requirements of this Statement, except for removal of London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate and the requirements related to lease modifications, are effective for reporting periods beginning after June 15, 2020. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All requirements related to lease modifications in this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs),* (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 97, *Certain Component Unit Criteria*, and Accounting and Financial Reporting for Internal Revenue Code (IRC) Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement. No 32, (1) increases consistency and comparability related to reporting of fiduciary component units in certain circumstances; (2) mitigates costs associated with the reporting of certain plans as fiduciary component units in fiduciary fund financial statements; and (3) enhances the relevance, consistency, and comparability of the accounting and financial reporting for Section 457 plans that meet the definition of a pension plan and for benefits provided through those plans. The effective dates differ based on the requirements of the Statement, ranging from June 2020 to reporting periods beginning after June 15, 2021.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Exhibit 12

County of Tazewell, Virginia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
General Property Taxes	$ 24,620,734	$ 24,920,734	$ 25,600,311	$ 679,577
Other Local Taxes	6,757,738	6,757,738	7,740,161	982,423
Permits, Privilege Fees and Regulatory Licenses	144,775	144,775	194,352	49,577
Fines and Forfeitures	40,000	40,000	39,202	(798)
Revenue from Use of Money and Property	307,526	307,526	280,572	(26,954)
Charges for Services	343,000	413,000	374,879	(38,121)
Miscellaneous	177,500	197,182	94,698	(102,484)
Recovered Costs	1,464,090	1,484,302	2,270,072	785,770
Intergovernmental:				
Commonwealth	13,026,246	13,505,134	12,864,344	(640,790)
Federal Government	8,916,282	8,266,282	11,228,513	2,962,231
Total Revenues	$ 55,797,891	$ 56,036,673	$ 60,687,104	$ 4,650,431
EXPENDITURES:				
Current:				
General Government Administration	$ 4,793,590	$ 4,994,651	$ 3,776,948	$ 1,217,703
Judicial Administration	2,297,868	2,411,128	2,469,515	(58,387)
Public Safety	14,681,663	15,136,728	14,174,212	962,516
Public Works	1,292,740	1,254,797	1,247,481	7,316
Health and Welfare	15,976,301	18,132,820	16,270,756	1,862,064
Education	11,493,764	11,584,099	12,798,276	(1,214,177)
Parks, Recreation and Cultural	1,454,280	1,469,341	1,411,144	58,197
Community Development	1,093,175	2,734,113	2,365,135	368,978
Non-Departmental	330,000	106,243	65,871	40,372
Debt Service:				
Principal Retirement	1,823,948	1,823,948	1,546,927	277,021
Interest and Other Fiscal Charges	936,064	936,064	718,895	217,169
Bond Issuance Costs	-	-	75,000	(75,000)
Total Expenditures	$ 56,173,393	$ 60,583,932	$ 56,920,160	$ 3,663,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (375,502)	$ (4,547,259)	$ 3,766,944	$ 8,314,203
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 5,000	$ 5,000	$ -
Transfers Out	(1,231,754)	(1,531,754)	(1,842,468)	(310,714)
Payment to Refunded Bonds Escrow Agent	-	-	(3,977,361)	(3,977,361)
Issuance of Refunding Bonds	-	-	4,053,000	4,053,000
Total Other Financing Sources (Uses)	$ (1,226,754)	$ (1,526,754)	$ (1,761,829)	$ (235,075)
Net Change in Fund Balance	$ (1,602,256)	$ (6,074,013)	$ 2,005,115	$ 8,079,128
Fund Balance - Beginning	1,602,256	6,074,013	12,110,557	6,036,544
Fund Balance - Ending	$ -	$ -	$ 14,115,672	$ 14,115,672

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	$ 1,065,150	$ 1,004,039	$ 1,015,173	$ 1,090,137	$ 1,095,549	$ 1,086,879	$ 1,078,495
Interest	3,482,375	3,386,517	3,310,997	3,202,401	3,043,467	2,899,146	2,767,693
Change of assumptions	-	1,476,634	-	(156,883)	-	-	-
Differences between expected and actual experience	(20,986)	142,508	(305,314)	(7,195)	651,020	313,432	-
Impact in change in proportion	(45,957)	(328,076)	(40,854)	(209,616)	(111,024)	-	-
Benefit payments	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Net change in total pension liability	$ 1,538,478	$ 3,120,079	$ 1,313,701	$ 1,512,653	$ 2,465,407	$ 2,259,741	$ 1,949,234
Total pension liability - beginning	53,107,765	49,987,686	48,673,985	47,161,332	44,695,925	42,436,184	40,486,950
Total pension liability - ending (a)	$ 54,646,243	$ 53,107,765	$ 49,987,686	$ 48,673,985	$ 47,161,332	$ 44,695,925	$ 42,436,184
Plan fiduciary net position							
Impact in change in proportion	$ (38,989)	$ (285,911)	$ (35,018)	$ (169,900)	$ (95,046)	$ -	$ -
Contributions - employer	1,045,597	1,015,055	1,010,986	1,018,151	1,110,489	1,127,068	1,109,531
Contributions - employee	491,857	494,738	497,210	491,028	527,074	515,377	495,039
Net investment income	864,750	2,860,605	3,064,187	4,593,798	657,018	1,688,554	5,070,273
Benefit payments	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Administrator charges	(29,617)	(28,648)	(26,916)	(26,855)	(23,721)	(23,151)	(27,328)
Other	(1,005)	(1,799)	(2,704)	(4,077)	(280)	(356)	268
Net change in plan fiduciary net position	$ (609,511)	$ 1,492,497	$ 1,841,444	$ 3,495,954	$ (38,071)	$ 1,267,776	$ 4,750,829
Plan fiduciary net position - beginning	45,055,573	43,563,076	41,721,632	38,225,678	38,263,749	36,995,973	32,245,144
Plan fiduciary net position - ending (b)	$ 44,446,062	$ 45,055,573	$ 43,563,076	$ 41,721,632	$ 38,225,678	$ 38,263,749	$ 36,995,973
County's net pension liability - ending (a) - (b)	$ 10,200,181	$ 8,052,192	$ 6,424,610	$ 6,952,353	$ 8,935,654	$ 6,432,176	$ 5,440,211
Plan fiduciary net position as a percentage of the total pension liability	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 10,098,852	$ 9,731,606	$ 9,910,529	$ 9,859,374	$ 9,964,213	$ 10,048,316	$ 9,720,135
County's net pension liability as a percentage of covered payroll	101.00%	82.74%	64.83%	70.52%	89.68%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Other Component Units
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	$ 174,816	$ 163,776	$ 157,842	$ 168,446	$ 163,654	$ 159,256	$ 158,027
Interest	571,541	552,397	514,803	494,813	454,636	424,797	405,539
Change of assumptions	-	240,864	-	(24,240)	-	-	-
Differences between expected and actual experience	(3,444)	23,246	(47,471)	(1,112)	97,250	45,926	-
Impact in change of proportion	45,957	328,076	40,855	209,616	111,024	-	-
Benefit payments	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Net change in total pension liability	$ 306,000	$ 890,529	$ 251,465	$ 475,735	$ 495,893	$ 331,107	$ 285,613
Total pension liability - beginning	8,662,734	7,772,205	7,520,740	7,045,005	6,549,112	6,218,005	5,932,392
Total pension liability - ending (a)	$ 8,968,734	$ 8,662,734	$ 7,772,205	$ 7,520,740	$ 7,045,005	$ 6,549,112	$ 6,218,005
Plan fiduciary net position							
Impact in change of proportion	$ 38,990	$ 285,911	$ 35,018	$ 169,900	$ 95,046	$ -	$ -
Contributions - employer	171,608	165,572	157,191	157,318	165,886	165,145	162,576
Contributions - employee	80,725	80,700	77,308	75,870	78,735	75,516	72,536
Net investment income	141,926	466,612	476,429	709,802	98,146	247,413	742,927
Benefit payments	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Administrator charges	(4,861)	(4,673)	(4,185)	(4,149)	(3,543)	(3,393)	(4,004)
Other	(165)	(293)	(420)	(629)	(42)	(52)	38
Net change in plan fiduciary net position	$ (54,647)	$ 575,999	$ 326,777	$ 736,324	$ 103,557	$ 185,757	$ 696,120
Plan fiduciary net position - beginning	7,349,287	6,773,288	6,446,511	5,710,187	5,606,630	5,420,873	4,724,753
Plan fiduciary net position - ending (b)	$ 7,294,640	$ 7,349,287	$ 6,773,288	$ 6,446,511	$ 5,710,187	$ 5,606,630	$ 5,420,873
Component Units' net pension liability - ending (a) - (b)	$ 1,674,094	$ 1,313,447	$ 998,917	$ 1,074,229	$ 1,334,818	$ 942,482	$ 797,132
Plan fiduciary net position as a percentage of the total pension liability	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 1,657,458	$ 1,590,448	$ 1,531,307	$ 1,472,797	$ 1,460,017	$ 1,472,340	$ 1,424,253
Component Units' net pension liability as a percentage of covered payroll	101.00%	82.58%	65.23%	72.94%	91.42%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Component Unit School Board (Nonprofessional)
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Total pension liability							
Service cost	$ 302,641	$ 312,522	$ 325,917	$ 353,607	$ 359,182	$ 375,904	$ 389,969
Interest	1,805,274	1,797,737	1,784,614	1,770,523	1,752,811	1,729,888	1,688,775
Change of assumptions	-	655,655	-	(70,894)	-	-	-
Differences between expected and actual experience	(321,563)	69,476	(208,796)	(183,199)	(243,199)	(222,538)	-
Benefit payments	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Net change in total pension liability	$ (23,955)	$ 1,100,589	$ 208,019	$ 226,262	$ 281,045	$ 359,440	$ 619,726
Total pension liability - beginning	27,649,950	26,549,361	26,341,342	26,115,080	25,834,035	25,474,595	24,854,869
Total pension liability - ending (a)	$ 27,625,995	$ 27,649,950	$ 26,549,361	$ 26,341,342	$ 26,115,080	$ 25,834,035	$ 25,474,595
Plan fiduciary net position							
Contributions - employer	$ 446,165	$ 450,672	$ 496,279	$ 511,878	$ 637,931	$ 629,864	$ 589,541
Contributions - employee	165,344	167,179	179,643	185,775	191,556	190,601	190,618
Net investment income	398,165	1,360,432	1,494,878	2,292,108	328,681	875,280	2,714,251
Benefit payments	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Administrator charges	(14,365)	(14,332)	(13,492)	(13,865)	(12,500)	(12,501)	(15,068)
Other	(462)	(850)	(1,308)	(2,014)	(142)	(185)	143
Net change in plan fiduciary net position	$ (815,460)	$ 228,300	$ 462,284	$ 1,330,107	$ (442,223)	$ 159,245	$ 2,020,467
Plan fiduciary net position - beginning	21,295,614	21,067,314	20,605,030	19,274,923	19,717,146	19,557,901	17,537,434
Plan fiduciary net position - ending (b)	$ 20,480,154	$ 21,295,614	$ 21,067,314	$ 20,605,030	$ 19,274,923	$ 19,717,146	$ 19,557,901
School Board's net pension liability - ending (a) - (b)	$ 7,145,841	$ 6,354,336	$ 5,482,047	$ 5,736,312	$ 6,840,157	$ 6,116,889	$ 5,916,694
Plan fiduciary net position as a percentage of the total pension liability	74.13%	77.02%	79.35%	78.22%	73.81%	76.32%	76.77%
Covered payroll	$ 3,526,992	$ 3,530,389	$ 3,778,109	$ 3,877,669	$ 3,958,254	$ 3,891,558	$ 3,824,515
School Board's net pension liability as a percentage of covered payroll	202.60%	179.99%	145.10%	147.93%	172.81%	157.18%	154.70%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Employer's Proportion of the Net Pension Liability (Asset)	0.29060%	0.29862%	0.32016%	0.33673%	0.34666%	0.35749%	0.36174%
Employer's Proportionate Share of the Net Pension Liability (Asset)	$ 42,287,021	$ 39,300,089	$ 37,651,000	$ 41,411,000	$ 48,581,000	$ 44,995,000	$ 43,715,000
Employer's Covered Payroll	25,224,367	24,794,223	25,740,658	26,133,765	26,431,418	26,579,014	26,452,530
Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	167.64%	158.51%	146.27%	158.46%	183.80%	169.29%	165.26%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	71.47%	73.51%	74.81%	72.92%	89.84%	70.88%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Exhibit 17

County of Tazewell, Virginia
Schedule of Employer Contributions
Pension Plans
For the Fiscal Years Ended June 30, 2012 through June 30, 2021

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2021	$ 1,216,175	$ 1,216,175	$ -	$ 10,391,181	11.70%
2020	1,086,636	1,086,636	-	10,098,852	10.76%
2019	1,015,039	1,015,039	-	9,731,606	10.43%
2018	1,024,401	1,024,401	-	9,910,529	10.34%
2017	1,016,717	1,016,717	-	9,859,374	10.31%
2016	1,120,484	1,120,484	-	9,964,213	11.25%
2015	1,127,068	1,127,068	-	10,048,316	11.22%
Component Units					
2021	$ 191,688	$ 191,688	$ -	$ 1,611,887	11.89%
2020	178,343	178,343	-	1,657,458	10.76%
2019	165,570	165,570	-	1,590,448	10.41%
2018	159,510	159,510	-	1,531,307	10.42%
2017	157,456	157,456	-	1,472,797	10.69%
2016	167,379	167,379	-	1,460,017	11.46%
2015	165,145	165,145	-	1,472,340	11.22%
Component Unit School Board (nonprofessional)					
2021	$ 503,719	$ 503,719	$ -	$ 3,428,413	14.69%
2020	446,160	446,160	-	3,526,992	12.65%
2019	450,673	450,673	-	3,530,389	12.77%
2018	496,256	496,256	-	3,778,109	13.14%
2017	511,880	511,880	-	3,877,669	13.20%
2016	638,441	638,441	-	3,958,254	16.13%
2015	633,935	633,935	-	3,891,558	16.29%
2014	585,916	585,916	-	3,824,515	15.32%
2013	585,126	585,126	-	3,819,361	15.32%
2012	440,570	440,570	-	3,874,849	11.37%
Component Unit School Board (professional)					
2021	$ 4,067,701	$ 4,067,701	$ -	$ 25,146,532	16.18%
2020	3,860,904	3,860,904	-	25,224,367	15.31%
2019	3,824,277	3,824,277	-	24,794,223	15.42%
2018	4,140,042	4,140,042	-	25,740,658	16.08%
2017	3,831,210	3,831,210	-	26,133,765	14.66%
2016	3,695,626	3,695,626	-	26,431,418	13.98%
2015	4,249,445	4,249,445	-	26,579,014	15.99%
2014	3,084,365	3,084,365	-	26,452,530	11.66%
2013	3,115,911	3,115,911	-	26,723,079	11.66%
2012	3,956,125	3,956,125	-	34,917,255	11.33%

Contributions are from County records.

Schedule is intended to show information for 10 years. Because multiple employers participate in the County of Tazewell, Virginia's retirement plan, prior to 2015 the Component Units' information was included in the County's schedules. Therefore, no additional data is currently available. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Pension Plans
For the Fiscal Year Ended June 30, 2021

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Lowered rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates, and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better fit experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Primary Government
For the Fiscal Years Ended June 30, 2018 through June 30, 2021

	2021	2020	2019	2018
Total OPEB liability				
Service cost	$ 217,661	$ 193,536	$ 299,000	$ 283,000
Interest	190,416	215,422	207,000	198,000
Changes in assumptions	338,617	461,172	66,000	-
Differences between expected and actual experience	59,879	(214,484)	(430,000)	-
Contributions	(266,762)	(293,899)	(268,000)	-
Benefit payments	-	-	-	(257,000)
Changes in proportionate share	(265,804)	395,252	-	-
Net change in total OPEB liability	$ 274,007	$ 756,999	$ (126,000)	$ 224,000
Total OPEB liability - beginning	6,265,999	5,509,000	5,635,000	5,411,000
Total OPEB liability - ending	$ 6,540,006	$ 6,265,999	$ 5,509,000	$ 5,635,000
Covered-employee payroll	$ 10,892,625	$ 11,921,375	$ 11,122,229	$ 10,159,885
County's total OPEB liability (asset) as a percentage of covered-employee	60.04%	52.56%	49.53%	55.46%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Other Component Units
For the Fiscal Years Ended June 30, 2018 through June 30, 2021

	2021	2020	2019	2018
Total OPEB liability				
Service cost	$ 21,100	$ 23,628	$ 35,000	$ 33,000
Interest	18,459	26,301	41,000	39,000
Changes in assumptions	32,826	56,304	(9,000)	-
Differences between expected and actual experience	5,805	(26,186)	(496,000)	-
Contributions	(25,860)	(35,882)	(29,000)	
Benefit payments	-	-	-	(41,000)
Changes in proportionate share	(183,335)	59,840	-	-
Net change in total OPEB liability	$ (131,005)	$ 104,005	$ (458,000)	$ 31,000
Total OPEB liability - beginning	765,005	661,000	1,119,000	1,088,000
Total OPEB liability - ending	$ 634,000	$ 765,005	$ 661,000	$ 1,119,000
Covered-employee payroll	$ 1,055,951	$ 1,455,451	$ 1,334,629	$ 2,018,712
Other Component Unit's total OPEB liability (asset) as a percentage of covered-employee	60.04%	52.56%	49.53%	55.43%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Component Unit School Board
For the Fiscal Years Ended June 30, 2018 through June 30, 2021

	2021	2020	2019	2018
Total OPEB liability				
Service cost	$ 488,239	$ 401,836	$ 573,000	$ 543,000
Interest	427,125	447,277	585,000	582,000
Changes in assumptions	759,557	957,524	(878,000)	-
Differences between expected and actual experience	134,316	(445,330)	(3,120,000)	-
Contributions	(598,378)	(610,219)	(683,000)	
Benefit payments	-	-	-	(1,371,000)
Changes in proportionate share	449,139	(455,092)	-	-
Net change in total OPEB liability	$ 1,659,998	$ 295,996	$ (3,523,000)	$ (246,000)
Total OPEB liability - beginning	13,009,996	12,714,000	16,237,000	16,483,000
Total OPEB liability - ending	$ 14,669,994	$ 13,009,996	$ 12,714,000	$ 16,237,000
Covered-employee payroll	$ 24,433,424	$ 24,752,165	$ 25,671,036	$ 29,273,402
School Board's total OPEB liability (asset) as a percentage of covered-employee	60.04%	52.56%	49.53%	55.47%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information - Health Insurance
For the Fiscal Year Ended June 30, 2021

Valuation Date: 7/1/2020
Measurement Date: 7/1/2020

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

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	2.45%
Inflation	2.50%
Healthcare Trend Rate	6.50% for fiscal year end 2021, decreasing 0.50% per year to an ultimate rate of 5.00%
Salary Increase Rates	Service-graded
Retirement Age	The average age at retirement is 62
Mortality Rates	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortalility improvement scale MP-2020

County of Tazewell, Virginia
Schedule of County's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2020

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2020	0.04931%	$ 822,430	$ 10,142,757	8.11%	52.64%
2019	0.04975%	809,494	9,750,829	8.30%	52.00%
2018	0.05207%	790,810	9,937,378	7.96%	51.22%
2017	0.05350%	804,781	9,867,602	8.16%	48.86%
Other Component Units:					
2020	0.00809%	$ 134,981	$ 1,664,670	8.11%	52.64%
2019	0.00811%	132,042	1,590,522	8.30%	52.00%
2018	0.00805%	122,190	1,535,455	7.96%	51.22%
2017	0.00799%	120,219	1,474,039	8.16%	48.86%
Component Unit School Board-Nonprofessional:					
2020	0.01730%	$ 288,375	$ 3,556,386	8.11%	52.64%
2019	0.01805%	293,722	3,537,467	8.30%	52.00%
2018	0.01993%	303,000	3,789,766	8.00%	51.22%
2017	0.02123%	320,000	3,915,089	8.17%	48.86%
Component Unit School Board-Professional:					
2020	0.12310%	$ 2,054,671	$ 25,337,995	8.11%	52.64%
2019	0.12656%	2,059,468	24,814,371	8.30%	52.00%
2018	0.13578%	2,063,000	25,814,219	7.99%	51.22%
2017	0.14346%	2,159,000	26,462,433	8.16%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Fiscal Years Ended June 30, 2012 through June 30, 2021

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2021	$ 56,021	$ 56,021	$ -	$ 10,374,477	0.54%
2020	52,744	52,744	-	10,142,757	0.52%
2019	50,703	50,703	-	9,750,829	0.52%
2018	51,673	51,673	-	9,937,378	0.52%
2017	51,312	51,312	-	9,867,602	0.52%
Other Component Units:					
2021	$ 8,852	$ 8,852	$ -	$ 1,638,961	0.54%
2020	8,657	8,657	-	1,664,670	0.52%
2019	8,270	8,270	-	1,590,522	0.52%
2018	7,984	7,984	-	1,535,455	0.52%
2017	7,665	7,665	-	1,474,039	0.52%
Component Unit School Board (nonprofessional):					
2021	$ 18,620	$ 18,620	$ -	$ 3,448,202	0.54%
2020	18,494	18,494	-	3,556,386	0.52%
2019	18,395	18,395	-	3,537,467	0.52%
2018	19,707	19,707	-	3,789,766	0.52%
2017	20,358	20,358	-	3,915,089	0.52%
2016	19,014	19,014	-	3,961,302	0.48%
2015	18,688	18,688	-	3,893,364	0.48%
2014	18,446	18,446	-	3,842,931	0.48%
2013	18,492	18,492	-	3,852,398	0.48%
2012	10,887	10,887	-	3,888,368	0.28%
Component Unit School Board (professional):					
2021	$ 136,169	$ 136,169	$ -	$ 25,216,444	0.54%
2020	131,763	131,763	-	25,337,995	0.52%
2019	129,038	129,038	-	24,814,371	0.52%
2018	134,238	134,238	-	25,814,219	0.52%
2017	137,605	137,605	-	26,462,433	0.52%
2016	127,248	127,248	-	26,510,012	0.48%
2015	127,864	127,864	-	26,638,341	0.48%
2014	127,308	127,308	-	26,522,546	0.48%
2013	128,717	128,717	-	26,816,024	0.48%
2012	78,056	78,056	-	27,877,204	0.28%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available for the County and Other Component Units as the information prior to this time was not allocated in a similar manner. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Fiscal Year Ended June 30, 2021

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60.00% to 45.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

County of Tazewell, Virginia
Schedule of County of Tazewell School Board's Share of Net OPEB Liability
Teacher Employee Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2020

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2020	0.28770%	$ 3,753,485	$ 25,224,367	14.88%	9.95%
2019	0.29555%	3,869,037	24,794,223	15.60%	8.97%
2018	0.31833%	4,042,000	25,740,658	15.70%	8.08%
2017	0.33488%	4,248,000	26,428,915	16.07%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Exhibit 27

County of Tazewell, Virginia
Schedule of Employer Contributions
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2012 through June 30, 2021

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2021	$ 304,224	$ 304,224	$ -	$ 25,146,532	1.21%
2020	302,696	302,696	-	25,224,367	1.20%
2019	297,533	297,533	-	24,794,223	1.20%
2018	316,611	316,611	-	25,740,658	1.23%
2017	293,361	293,361	-	26,428,915	1.11%
2016	280,173	280,173	-	26,431,418	1.06%
2015	281,738	281,738	-	26,579,014	1.06%
2014	293,637	293,637	-	26,453,792	1.11%
2013	296,626	296,626	-	26,723,055	1.11%
2012	167,051	167,051	-	27,841,898	0.60%

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decreased rate from 7.00% to 6.75%

County of Tazewell, Virginia
Schedule of Changes in Net OPEB Liability and Related Ratios
Health Insurance Credit (HIC) Plan
For the Measurement Date of June 30, 2020

		2020
Total HIC OPEB Liability		
Benefit payments	$	782,665
Net change in total pension liability	$	782,665
Total HIC OPEB Liability - beginning		-
Total HIC OPEB Liability - ending (a)	$	782,665
Component Unit School Board's net HIC OPEB liability - ending (a) - (b)	$	782,665
Plan fiduciary net position as a percentage of the total HIC OPEB liability		0.00%
Covered payroll	$	-
Component Unit School Board's net HIC OPEB liability as a percentage of covered payroll		0.00%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2021

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2021	$ 56,225	$ 56,225	$ -	$ 3,428,413	1.64%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2021

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table - RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14.00% to 15.00%
Discount Rate	Decreased rate from 7.00% to 6.75%

Other Supplementary Information

Exhibit 32

County of Tazewell, Virginia
Major Capital Projects Fund-County CIP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Revenue from Use of Money and Property	$ -	$ -	$ 1,657	$ 1,657
Miscellaneous	-	-	73,266	73,266
Intergovernmental:				
Federal Government	1,005,410	1,005,410	940,985	(64,425)
Total Revenues	$ 1,005,410	$ 1,005,410	$ 1,015,908	$ 10,498
EXPENDITURES:				
Current:				
Judicial Administration	$ 1,406,719	$ 1,406,719	$ 914,735	$ 491,984
Public Safety	390,591	390,591	893,279	(502,688)
Public Works	900,000	900,000	900,000	-
Community Development	1,157,914	1,157,914	1,100,916	56,998
Total Expenditures	$ 3,855,224	$ 3,855,224	$ 3,808,930	$ 46,294
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,849,814)	$ (2,849,814)	$ (2,793,022)	$ 56,792
Other Financing Sources (Uses)				
Transfers In	$ 909,004	$ 909,004	$ 1,109,004	$ 200,000
Proceeds from Bond Issuance	1,864,810	1,864,810	-	(1,864,810)
Total Other Financing Sources (Uses)	$ 2,773,814	$ 2,773,814	$ 1,109,004	$ (1,664,810)
Net Change in Fund Balance	$ (76,000)	$ (76,000)	$ (1,684,018)	$ (1,608,018)
Fund Balance - Beginning	76,000	76,000	2,009,565	1,933,565
Fund Balance - Ending	$ -	$ -	$ 325,547	$ 325,547

Exhibit 33

County of Tazewell, Virginia
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ASSETS			
Cash and cash equivalents	$ 62,867	$ -	$ 62,867
Due from other goverments	-	228,317	228,317
Total Assets	$ 62,867	$ 228,317	$ 291,184
LIABILITIES			
Sales tax due to Towns	$ -	$ 228,317	$ 228,317
NET POSITION			
Restricted for:			
Social services clients	$ 62,867	$ -	$ 62,867
Total Net Postion	$ 62,867	$ -	$ 62,867

Exhibit 34

County of Tazewell, Virginia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2021

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ADDITIONS			
Contributions:			
Expenditure reimbursement	$ 94,696	$ -	$ 94,696
Sales tax collections for other governments	-	228,317	228,317
Total contributions	$ 94,696	$ 228,317	$ 323,013
DEDUCTIONS:			
Special welfare payments	$ 99,032	$ -	$ 99,032
Payments to sales tax to other governments		228,317	228,317
Total deductions	$ 99,032	$ 228,317	$ 327,349
Net increase (decrease) in fiduciary net postion	$ (4,336)	$ -	$ (4,336)
Net position, beginning - as restated	67,203	-	67,203
Net position, ending	$ 62,867	$ -	$ 62,867

Exhibit 35

County of Tazewell, Virginia
Nonmajor Funds
Balance Sheet
June 30, 2021

	Special Revenue Funds
ASSETS	
Cash and Cash Equivalents	$ 1,516,133
Receivables (Net of Allowance for Uncollectibles):	
Taxes	34,997
Total Assets	$ 1,551,130
LIABILITIES	
Accounts Payable	$ 325,387
Total Liabilities	$ 325,387
FUND BALANCES	
Committed	$ 1,225,743
Total Liabilities and Fund Balances	$ 1,551,130

Exhibit 36

County of Tazewell, Virginia
Nonmajor Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

		Special Revenue Funds
REVENUES		
Other Local Taxes	$	743,159
Charges for Services		8,705
Miscellaneous		34,711
Intergovernmental:		
Commonwealth		60,214
Total Revenues	$	846,789
EXPENDITURES:		
Current:		
Judicial Administration	$	8,359
Public Works		770,659
Total Expenditures	$	779,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	67,771
Other Financing Sources (Uses)		
Transfers Out	$	(285,000)
Net Change in Fund Balance	$	(217,229)
Fund Balance - Beginning		1,442,972
Fund Balance - Ending	$	1,225,743

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2021

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
ASSETS					
Cash and Cash Equivalents	$ 58,754	$ 1,446,125	$ 11,212	$ 42	$ 1,516,133
Receivables (Net of Allowance for Uncollectibles):					
Taxes	-	18,613	16,384	-	34,997
Total Assets	$ 58,754	$ 1,464,738	$ 27,596	$ 42	$ 1,551,130
LIABILITIES					
Accounts Payable	$ 817	$ 324,570	$ -	$ -	$ 325,387
FUND BALANCES					
Committed	$ 57,937	$ 1,140,168	$ 27,596	$ 42	$ 1,225,743
Total Fund Balances	$ 57,937	$ 1,140,168	$ 27,596	$ 42	$ 1,225,743
Total Liabilities and Fund Balances	$ 58,754	$ 1,464,738	$ 27,596	$ 42	$ 1,551,130

Exhibit 38

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2021

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
REVENUES					
Other Local Taxes	$ -	$ 479,800	$ 263,359	$ -	$ 743,159
Charges for Services	8,705	-	-	-	8,705
Miscellaneous	-	34,711	-	-	34,711
Intergovernmental:					
Commonwealth	-	60,214	-	-	60,214
Total Revenues	$ 8,705	$ 574,725	$ 263,359	$ -	$ 846,789
EXPENDITURES					
Current:					
Judicial Administration	$ 8,359	$ -	$ -	$ -	$ 8,359
Public Works	-	478,951	291,708	-	770,659
Total Expenditures	$ 8,359	$ 478,951	$ 291,708	$ -	$ 779,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 346	$ 95,774	$ (28,349)	$ -	$ 67,771
Other Financing Sources (Uses)					
Transfers Out	$ (5,000)	$ (280,000)	$ -	$ -	$ (285,000)
Net Change in Fund Balance	$ (4,654)	$ (184,226)	$ (28,349)	$ -	$ (217,229)
Fund Balance - Beginning	62,591	1,324,394	55,945	42	1,442,972
Fund Balance - Ending	$ 57,937	$ 1,140,168	$ 27,596	$ 42	$ 1,225,743

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Law Library Fund				Coal Road Improvement Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ -	$ -	$ -	$ -	$ 746,675	$ 746,675	$ 479,800	$ (266,875)
Charges for Services	11,200	11,200	8,705	(2,495)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	34,711	34,711
Intergovernmental:								
Commonwealth	-	-	-	-	237,575	237,575	60,214	(177,361)
Total Revenues	$ 11,200	$ 11,200	$ 8,705	$ (2,495)	$ 984,250	$ 984,250	$ 574,725	$ (409,525)
EXPENDITURES:								
Current:								
Judicial Administration	$ 25,000	$ 25,000	$ 8,359	$ 16,641	$ -	$ -	$ -	$ -
Public Works	-	-	-	-	750,000	750,000	478,951	271,049
Total Expenditures	$ 25,000	$ 25,000	$ 8,359	$ 16,641	$ 750,000	$ 750,000	$ 478,951	$ 271,049
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (13,800)	$ (13,800)	$ 346	$ 14,146	$ 234,250	$ 234,250	$ 95,774	$ (138,476)
Other Financing Sources (Uses)								
Transfers Out	$ (5,000)	$ (5,000)	$ (5,000)	$ -	$ (280,000)	$ (280,000)	$ (280,000)	$ -
Net Change in Fund Balance	$ (18,800)	$ (18,800)	$ (4,654)	$ 14,146	$ (45,750)	$ (45,750)	$ (184,226)	$ (138,476)
Fund Balance - Beginning	18,800	18,800	62,591	43,791	45,750	45,750	1,324,394	1,278,644
Fund Balance - Ending	$ -	$ -	$ 57,937	$ 57,937	$ -	$ -	$ 1,140,168	$ 1,140,168

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Coal Road Economic Development Fund				Damage Stamp Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ 350,757	$ 350,757	$ 263,359	$ (87,398)	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Intergovernmental:								
Commonwealth	-	-	-	-	-	-	-	-
Total Revenues	$ 350,757	$ 350,757	$ 263,359	$ (87,398)	$ -	$ -	$ -	$ -
EXPENDITURES:								
Current:								
Judicial Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works	350,033	350,033	291,708	58,325	-	-	-	-
Total Expenditures	$ 350,033	$ 350,033	$ 291,708	$ 58,325	$ -	$ -	$ -	$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 724	$ 724	$ (28,349)	$ (29,073)	$ -	$ -	$ -	$ -
Other Financing Sources (Uses)								
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	$ 724	$ 724	$ (28,349)	$ (29,073)	$ -	$ -	$ -	$ -
Fund Balance - Beginning	(724)	(724)	55,945	56,669	-	-	42	42
Fund Balance - Ending	$ -	$ -	$ 27,596	$ 27,596	$ -	$ -	$ 42	$ 42

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Total			
	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
Other Local Taxes	$ 1,097,432	$ 1,097,432	$ 743,159	$ (354,273)
Charges for Services	11,200	11,200	8,705	(2,495)
Miscellaneous	-	-	34,711	34,711
Intergovernmental:				
Commonwealth	237,575	237,575	60,214	(177,361)
Total Revenues	$ 1,346,207	$ 1,346,207	$ 846,789	$ (499,418)
EXPENDITURES:				
Current:				
Judicial Administration	$ 25,000	$ 25,000	$ 8,359	$ 16,641
Public Works	1,100,033	1,100,033	770,659	329,374
Total Expenditures	$ 1,125,033	$ 1,125,033	$ 779,018	$ 346,015
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 221,174	$ 221,174	$ 67,771	$ (153,403)
Other Financing Sources (Uses)				
Transfers Out	$ (285,000)	$ (285,000)	$ (285,000)	$ -
Net Change in Fund Balance	$ (63,826)	$ (63,826)	$ (217,229)	$ (153,403)
Fund Balance - Beginning	63,826	63,826	1,442,972	1,379,146
Fund Balance - Ending	$ -	$ -	$ 1,225,743	$ 1,225,743

County of Tazewell, Virginia
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2021

	School Operating Fund	School Activity Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 15,133,722	$ 1,005,525	$ 16,139,247
Accounts Receivable	15,263	-	15,263
Due from Other Governmental Units	5,147,367	-	5,147,367
Prepaid items	484,050	-	484,050
Total Assets	$ 20,780,402	$ 1,005,525	$ 21,785,927
LIABILITIES			
Accounts Payable	$ 325,637	$ 4,442	$ 330,079
Accrued Wages Payable	3,245,845	-	3,245,845
Accrued Health Claims	540,664	-	540,664
Due to Primary Government	3,684,385	-	3,684,385
Total Liabilities	$ 7,796,531	$ 4,442	$ 7,800,973
FUND BALANCE			
Nonspendable	$ 484,050	$ -	$ 484,050
Restricted	3,554,780	-	3,554,780
Committed	8,945,041	1,001,083	9,946,124
Total Fund Balances	$ 12,983,871	$ 1,001,083	$ 13,984,954
Total Liabilities and Fund Balances	$ 20,780,402	$ 1,005,525	$ 21,785,927

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:			
Total fund balances - per above			$ 13,984,954
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Land		$ 1,908,716	
Buildings and Improvements		7,839,768	
Tenancy in common		11,339,334	
Machinery and equipment		4,412,771	
Construction in progress		84,303	25,584,892
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items		$ 11,407,973	
OPEB related items		2,934,484	14,342,457
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Accrued Interest payable		$ (24,064)	
Net OPEB liabilities		(21,549,190)	
Compensated absences		(609,959)	
Net pension liability		(49,432,862)	
Capital lease		(1,351,423)	(72,967,498)
Deferred inflows of resources are not due and payable in the current period, and, therefore, are not reported in the funds.			
Pension related items		$ (6,771,880)	
OPEB related items		(2,838,449)	(9,610,329)
Net Position of governmental activities - component unit school board			$ (28,665,524)

Exhibit 41

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2021

	School Operating Fund	School Activity Fund	Total
REVENUES			
Revenue from Use of Money and Property	$ 104	$ -	104
Charges for Services	577,011	219,028	796,039
Miscellaneous	23,702	724,108	747,810
Recovered Costs	410,083	-	410,083
Intergovernmental:			
Local Government	12,392,942	-	12,392,942
Commonwealth	43,151,418	-	43,151,418
Federal Government	11,457,462	-	11,457,462
Total Revenues	$ 68,012,722	$ 943,136	$ 68,955,858
EXPENDITURES:			
Current:			
Education	$ 60,613,899	$ 1,150,597	61,764,496
Debt Service:			
Principal Retirement	787,072	-	787,072
Interest and Other Fiscal Charges	54,790	-	54,790
Total Expenditures	$ 61,455,761	$ 1,150,597	$ 62,606,358
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 6,556,961	$ (207,461)	$ 6,349,500
Net Change in Fund Balance	$ 6,556,961	$ (207,461)	$ 6,349,500
Fund Balance - Beginning, as restated	6,426,910	1,208,544	7,635,454
Fund Balance - Ending	$ 12,983,871	$ 1,001,083	$ 13,984,954

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:			
Net change in fund balance - total governmental funds - per above			$ 6,349,500
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays		$ 1,647,160	
Tenancy in common		540,927	
Depreciation expense		(1,705,788)	482,299
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
Capital lease			787,072
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditure in governmental funds.			
Decrease (increase) in accrued interest payable		$ 14,063	
Change in compensated absences		52,462	
Change in OPEB related items		(1,020,203)	
Chage in pension related items		589,198	(364,480)
Change in net position of governmental funds - component unit school board			$ 7,254,391

Exhibit 42

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2021

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Revenue from Use of Money and Property	$ 5,000	$ 5,000	$ 104	$ (4,896)
Charges for Services	1,101,720	1,101,720	577,011	(524,709)
Miscellaneous	18,000	18,000	23,702	5,702
Recovered Costs	375,000	375,000	410,083	35,083
Intergovernmental:				
Local Government	11,178,764	11,178,764	12,392,942	1,214,178
Commonwealth	43,165,957	43,165,957	43,151,418	(14,539)
Federal Government	6,276,294	6,276,294	11,457,462	5,181,168
Total Revenues	$ 62,120,735	$ 62,120,735	$ 68,012,722	$ 5,891,987
EXPENDITURES				
Current:				
Education	$ 65,070,835	$ 65,070,835	$ 60,613,899	$ 4,456,936
Debt Service:				
Principal Retirement	795,658	795,658	787,072	8,586
Interest and Other Fiscal Charges	55,388	55,388	54,790	598
Total Expenditures	$ 65,921,881	$ 65,921,881	$ 61,455,761	$ 4,466,120
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,801,146)	$ (3,801,146)	$ 6,556,961	$ 10,358,107
Net Change in Fund Balance	$ (3,801,146)	$ (3,801,146)	$ 6,556,961	$ 10,358,107
Fund Balance - Beginning	3,801,146	3,801,146	6,426,910	2,625,764
Fund Balance - Ending	$ -	$ -	$ 12,983,871	$ 12,983,871

County of Tazewell, Virginia
Combining Statement of Net Position
Other Component Units
June 30, 2021

	Public Service Authority	Industrial Development Authority	Airport Authority	Total
ASSETS				
Cash and cash equivalents	$ 83,502	$ 963,884	$ 44,817	$ 1,092,203
Investments	2,352,823	-	-	2,352,823
Receivables (net of allowance for uncollectibles):				
Accounts receivable	1,003,189	-	3,114	1,006,303
Notes receivable	430,656	718,245	-	1,148,901
Due from other governmental units	268,922	-	-	268,922
Inventories	133,736	-	16,039	149,775
Prepaid items	54,870	-	11,809	66,679
Restricted assets:				
Cash and cash equivalents	198,565	-	-	198,565
Assets held for resale	-	2,564,058	-	2,564,058
Capital assets (net of accumulated depreciation):				
Land	330,662	16,079,525	629,871	17,040,058
Buildings and improvements	110,999	6,371,704	681,336	7,164,039
Improvements other than buildings	-	-	2,721,354	2,721,354
Machinery and equipment	471,800	-	203,839	675,639
Infrastructure	72,969,480	-	-	72,969,480
Construction in progress	2,213,278	264,737	49,947	2,527,962
Total assets	$ 80,622,482	$ 26,962,153	$ 4,362,126	$ 111,946,761
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	$ 521,323	$ -	$ 12,204	$ 533,527
OPEB related items	113,607	-	736	114,343
Total deferred outflows of resources	$ 634,930	$ -	$ 12,940	$ 647,870
LIABILITIES				
Accounts payable	$ 700,637	$ 33,502	$ 3,221	$ 737,360
Accrued wages	115,014	-	3,585	118,599
Customers' deposits	198,565	-	-	198,565
Accrued interest payable	59,102	-	556	59,658
Due to other governmental units	-	100,000	-	100,000
Due to primary government	-	173,456	-	173,456
Unearned Revenue	-	37,500	-	37,500
Long-term liabilities:				
Due within one year	2,490,572	71,429	14,639	2,576,640
Due in more than one year	34,376,062	2,985,365	248,112	37,609,539
Total liabilities	$ 37,939,952	$ 3,401,252	$ 270,113	$ 41,611,317
DEFERRED INFLOWS OF RESOURCES				
Pension related items	$ 4,713	$ -	$ 3,144	$ 7,857
OPEB related items	94,350	-	309	94,659
Total deferred inflows of resources	$ 99,063	$ -	$ 3,453	$ 102,516
NET POSITION				
Net investment in capital assets	$ 41,718,466	$ 20,093,696	$ 4,074,634	$ 65,886,796
Unrestricted	1,499,931	3,467,205	26,866	4,994,002
Total Net Position	$ 43,218,397	$ 23,560,901	$ 4,101,500	$ 70,880,798

County of Tazewell, Virginia
Combining Statement of Activities
Other Component Units
For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Component Unit: Public Service Authority	Industrial Development Authority	Airport Authority	Total
OTHER COMPONENT UNITS:								
Public Service Authority	$ 8,792,901	$ 7,463,321	$ -	$ 711,801	$ (617,779)	$ -	$ -	$ (617,779)
Industrial Development Authority	2,164,584	375,400	-	-	-	(1,789,184)	-	(1,789,184)
Airport Authority	503,555	19,228	133,793	199,376	-	-	(151,158)	(151,158)
Total other component units	$ 11,461,040	$ 7,857,949	$ 133,793	$ 911,177	$ (617,779)	$ (1,789,184)	$ (151,158)	$ (2,558,121)
General revenues:								
Unrestricted revenues from use of money and property					$ 3,635	$ -	$ 33,351	$ 36,986
Miscellaneous					58,717	11,986	2,790	73,493
Payments from Tazewell County					1,062,576	1,177,014	-	2,239,590
Grants and contributions not restricted to specific programs					38,792	-	-	38,792
Total general revenues					$ 1,163,720	$ 1,189,000	$ 36,141	$ 2,388,861
Change in net position					$ 545,941	$ (600,184)	$ (115,017)	$ (169,260)
Net position - beginning					42,672,456	24,161,085	4,216,517	71,050,058
Net position - ending					$ 43,218,397	$ 23,560,901	$ 4,101,500	$ 70,880,798

Supporting Schedules

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Primary Government:				
General Fund:				
Revenue from Local Sources:				
General Property Taxes:				
Real property taxes	$ 14,670,131	$ 14,670,131	$ 14,984,485	$ 314,354
Real and personal public service corporation taxes	1,542,432	1,542,432	1,624,617	82,185
Personal property taxes	5,187,747	5,187,747	5,484,849	297,102
Mobile home taxes	169,393	169,393	158,109	(11,284)
Machinery and tools taxes	1,143,124	1,443,124	1,237,770	(205,354)
Merchant's capital taxes	857,907	857,907	1,082,327	224,420
Vehicle Licenses	500,000	500,000	507,433	7,433
Penalties	290,000	290,000	281,933	(8,067)
Interest	260,000	260,000	238,788	(21,212)
Total General Property Taxes	$ 24,620,734	$ 24,920,734	$ 25,600,311	$ 679,577
Other Local Taxes:				
Local sales and use taxes	$ 4,491,060	$ 4,491,060	$ 5,563,784	$ 1,072,724
Consumers' utility taxes	836,004	836,004	834,975	(1,029)
MOPED and ATV sales tax	7,500	7,500	16,585	9,085
Utility license taxes	24,924	24,924	10,006	(14,918)
Bank franchise taxes	61,000	61,000	111,514	50,514
Taxes on recordation and wills	260,000	260,000	278,957	18,957
Transient fee	192,000	192,000	181,181	(10,819)
Coal severance taxes	385,000	385,000	439,885	54,885
Gas severance taxes	500,250	500,250	303,274	(196,976)
Total Other Local Taxes	$ 6,757,738	$ 6,757,738	$ 7,740,161	$ 982,423
Permits, Privilege Fees and Regulatory Licenses:				
Animal licenses	$ 8,500	$ 8,500	$ 6,939	$ (1,561)
Land use application fees	300	300	170	(130)
Transfer fees	1,250	1,250	2,328	1,078
Legal service fees	42,000	42,000	92,565	50,565
Cavitts Creek camping fee	25,000	25,000	34,378	9,378
Building permits	60,000	60,000	48,446	(11,554)
Installment service fees	5,250	5,250	6,091	841
Return check fees	375	375	250	(125)
Junk dealers license	1,100	1,100	1,100	-
Erosion and sediment control permit	1,000	1,000	929	(71)
Other permits and licenses	-	-	1,156	1,156
Total Permits, Privilege Fees and Regulatory Licenses	$ 144,775	$ 144,775	$ 194,352	$ 49,577
Fines and Forfeitures:				
Court fines and forfeitures	$ 40,000	$ 40,000	$ 39,202	$ (798)
Revenue from Use of Money and Property:				
Revenue from use of money	$ 35,000	$ 35,000	$ 19,136	$ (15,864)
Revenue from use of property	272,526	272,526	261,436	(11,090)
Total Revenue from Use of Money and Property	$ 307,526	$ 307,526	$ 280,572	$ (26,954)
Charges for Services:				
Commonwealth attorney fees	$ 8,000	$ 8,000	$ 9,169	$ 1,169
Courthouse maintenance fees	12,500	12,500	7,665	(4,835)
Courthouse security fees	125,000	195,000	73,262	(121,738)
Courthouse admission fee	5,000	5,000	5,446	446
Library fees	-	-	10,838	10,838

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Primary Government: (continued)				
General Fund: (continued)				
Revenue from Local Sources: (continued)				
Charges for Services: (continued)				
Court appointed attorney	$ -	$ -	$ 2,570	$ 2,570
Gun permit fees	-	-	55,029	55,029
County garage service fees	185,000	185,000	186,657	1,657
Charges for animal pound	7,500	7,500	7,182	(318)
Miscellaneous jail and inmate fees	-	-	12,418	12,418
Sheriff special project fees	-	-	3,743	3,743
Other charges for service	-	-	900	900
Total Charges for Services	$ 343,000	$ 413,000	$ 374,879	$ (38,121)
Miscellaneous:				
Miscellaneous	$ 177,500	$ 197,182	$ 94,698	$ (102,484)
Recovered Costs:				
Library	$ 15,000	$ 15,000	$ 15,008	$ 8
Health department	-	-	60,667	60,667
Welfare recoveries	60,000	60,000	42,075	(17,925)
CSA recoveries	85,000	85,000	112,378	27,378
Sheriff	-	-	22,998	22,998
Insurance recoveries	100,590	115,793	134,192	18,399
Southwest Virginia Regional Jail Auhority	275,000	275,000	472,584	197,584
VRS refund	675,000	675,000	788,856	113,856
EMS Recoveries	253,500	253,500	320,420	66,920
Other recoveries	-	5,009	300,894	295,885
Total Recovered Costs	$ 1,464,090	$ 1,484,302	$ 2,270,072	$ 785,770
Total Revenue from Local Sources	$ 33,855,363	$ 34,265,257	$ 36,594,247	$ 2,328,990
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical Aid:				
Mobile home titling tax	$ 73,000	$ 73,000	$ 51,582	$ (21,418)
Motor vehicle rental tax	39,000	39,000	28,110	(10,890)
Rolling stock tax	103,500	103,500	100,669	(2,831)
State communications tax	517,325	517,325	443,049	(74,276)
Game of Skills	-	-	20,736	20,736
Personal property tax relief funds	2,667,893	2,667,893	2,758,262	90,369
Total Noncategorical Aid	$ 3,400,718	$ 3,400,718	$ 3,402,408	$ 1,690
Categorical Aid:				
Shared Expenses:				
Commonwealth's Attorney	$ 760,445	$ 760,445	$ 745,472	$ (14,973)
Sheriff	2,020,003	2,020,003	2,007,940	(12,063)
Commissioner of the Revenue	169,961	169,961	162,419	(7,542)
Treasurer	185,183	185,183	181,274	(3,909)
Registrar/Electoral Board	41,000	41,000	45,658	4,658
Clerk of the Circuit Court	556,612	556,612	540,675	(15,937)
Total Shared Expenses	$ 3,733,204	$ 3,733,204	$ 3,683,438	$ (49,766)
Other Categorical Aid:				
Public assistance and welfare administration	$ 3,009,593	$ 3,009,593	$ 2,864,618	$ (144,975)
Comprehensive Services Act	1,487,500	1,917,500	1,859,735	(57,765)
Fire programs	100,735	100,735	105,405	4,670

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Primary Government: (continued)				
General Fund: (continued)				
Intergovernmental: (continued)				
Revenue from the Commonwealth: (continued)				
Categorical Aid: (continued)				
Other Categorical Aid: (continued)				
Litter control	$ 10,500	$ 10,500	$ 9,569	$ (931)
Corrective service grant	141,107	141,107	136,107	(5,000)
School resource officer	241,585	241,585	116,944	(124,641)
PSAP, VITA & RSAF	325,186	325,186	266,560	(58,626)
Project lifesaver	-	1,090	1,040	(50)
Virginia tourism grant	-	-	10,000	10,000
Drug court coordinator grant	85,509	85,509	27,462	(58,047)
Records preservation	-	-	15,014	15,014
Library of VA - record preservation grant	173,583	173,583	176,431	2,848
Commission on the arts	4,500	4,500	4,500	-
Substance abuse task force in rural Appalachia	75,510	75,510	75,703	193
Emergency services grant	38,376	38,376	38,877	501
Bulletproof vest grant	86,000	86,000	19,376	(66,624)
Domestic violence DCJS grant	87,640	87,640	51,157	(36,483)
Total Other Categorical Aid	$ 5,892,324	$ 6,371,212	$ 5,778,498	$ (592,714)
Total Revenue from the Commonwealth	$ 13,026,246	$ 13,505,134	$ 12,864,344	$ (640,790)
Revenue from the Federal Government:				
Noncategorical Aid:				
Payment in lieu of taxes	$ 29,600	$ 29,600	$ 30,618	$ 1,018
Categorical Aid:				
Public assistance and welfare administration	$ 4,198,912	$ 4,198,912	$ 4,406,902	$ 207,990
CARES act coronavirus relief	3,541,757	3,891,757	6,554,629	2,662,872
Victim witness	106,659	106,659	106,659	-
Violence against women	27,584	27,584	32,007	4,423
HIDTA grant	-	-	8,847	8,847
CDBG	-	-	70,356	70,356
Motor vehicle grant	-	-	18,495	18,495
Total Categorical Aid	$ 8,886,682	$ 8,236,682	$ 11,197,895	$ 2,961,213
Total Revenue from the Federal Government	$ 8,916,282	$ 8,266,282	$ 11,228,513	$ 2,962,231
Total General Fund	$ 55,797,891	$ 56,036,673	$ 60,687,104	$ 4,650,431
Nonmajor Special Revenue Funds:				
Law Library Fund				
Charges for Services:				
Law library fees	$ 11,200	$ 11,200	$ 8,705	$ (2,495)
Total Law Library Fund	$ 11,200	$ 11,200	$ 8,705	$ (2,495)
Coal Road Improvement Fund				
Revenue from Local Sources:				
Other Local Taxes:				
Coal road tax	$ 746,675	$ 746,675	$ 479,800	$ (266,875)
Miscellaneous:				
Miscellaneous	$ -	$ -	$ 34,711	$ 34,711
Total Revenue from Local Sources	$ 746,675	$ 746,675	$ 514,511	$ (232,164)

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Primary Government: (continued)				
Nonmajor Special Revenue Funds: (continued)				
Coal Road Improvement Fund (continued)				
Intergovernmental:				
Revenue from the Commonwealth:				
Categorical Aid:				
Clinic Rd Lap - VDOT	$ 237,575	$ 237,575	$ 60,214	$ (177,361)
Total Coal Road Improvement Fund	$ 984,250	$ 984,250	$ 574,725	$ (409,525)
Coal Road Economic Development Fund				
Revenue from Local Sources:				
Other Local Taxes:				
Coal road tax	$ 350,757	$ 350,757	$ 263,359	$ (87,398)
Total Coal Road Economic Development Fund	$ 350,757	$ 350,757	$ 263,359	$ (87,398)
Total Nonmajor Special Revenue Funds	$ 1,346,207	$ 1,346,207	$ 846,789	$ (499,418)
Major Capital Projects Fund:				
County CIP Fund:				
Revenue from Local Sources:				
Revenue from Use of Money and Property:				
Revenue from use of money	$ -	$ -	$ 1,657	$ 1,657
Miscellaneous:				
Miscellaneous	$ -	$ -	$ 73,266	$ 73,266
Total Revenue from Local Sources	$ -	$ -	$ 74,923	$ 74,923
Intergovernmental:				
Revenue from the Federal Government:				
Categorical Aid:				
CDBG	$ 592,644	$ 592,644	$ 642,859	$ 50,215
ARC grant	412,766	412,766	298,126	(114,640)
Total Categorical Aid	$ 1,005,410	$ 1,005,410	$ 940,985	$ (64,425)
Total Revenue from the Federal Government	$ 1,005,410	$ 1,005,410	$ 940,985	$ (64,425)
Total County CIP Fund	$ 1,005,410	$ 1,005,410	$ 1,015,908	$ 10,498
Total Primary Government	$ 58,149,508	$ 58,388,290	$ 62,549,801	$ 4,161,511
Discretely Presented Component Unit-School Board:				
School Operating Fund:				
Revenue from Local Sources:				
Revenue from Use of Money and Property:				
Revenue from use of property	$ 5,000	$ 5,000	$ 104	$ (4,896)
Charges for Services:				
Tuition	$ 521,470	$ 521,470	$ 520,613	$ (857)
Cafeteria sales	550,000	550,000	31,663	(518,337)
Charges for damaged books	250	250	294	44
Charges for transportation	30,000	30,000	24,441	(5,559)
Total Charges for Services	$ 1,101,720	$ 1,101,720	$ 577,011	$ (524,709)

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Discretely Presented Component Unit-School Board: (continued)				
School Operating Fund: (continued)				
Revenue from Local Sources: (continued)				
Miscellaneous:				
Miscellaneous	$ 18,000	$ 18,000	$ 23,702	$ 5,702
Recovered Costs:				
Rebates and refunds	$ 320,000	$ 320,000	$ 359,981	$ 39,981
JROTC	55,000	55,000	50,102	(4,898)
Total Recovered Costs	$ 375,000	$ 375,000	$ 410,083	$ 35,083
Total Revenue from Local Sources	$ 1,499,720	$ 1,499,720	$ 1,010,900	$ (488,820)
Intergovernmental:				
Revenue from Local Governments:				
Contribution from the County of Tazewell	$ 11,178,764	$ 11,178,764	$ 12,392,942	$ 1,214,178
Revenue from the Commonwealth:				
Categorical Aid:				
At risk four-year olds	$ 573,041	$ 573,041	$ 380,612	$ (192,429)
At risk payments	1,566,034	1,566,034	1,558,389	(7,645)
Basic school aid	19,609,077	19,609,077	19,577,643	(31,434)
Dual enrollment	450,000	450,000	38,530	(411,470)
ESL	9,058	9,058	9,058	-
Project graduation	5,999	5,999	5,999	-
E-rate funding	357,310	357,310	407,198	49,888
Foster care	22,827	22,827	18,288	(4,539)
GED funding	25,159	25,159	25,159	-
Gifted and talented children	209,355	209,355	208,349	(1,006)
GLI instructional	90,852	90,852	90,416	(436)
Mentor teaching program	5,688	5,688	3,602	(2,086)
Virtual VA tuition	-	-	2,040	2,040
Reading intervention	158,375	158,375	158,375	-
Reduced K-3 classroom	1,183,182	1,183,182	1,158,128	(25,054)
Remedial education	793,970	793,970	790,155	(3,815)
Retirement	3,029,727	3,029,727	3,015,170	(14,557)
School food	55,650	55,650	28,339	(27,311)
Share of state sales tax	6,856,429	6,856,429	7,335,565	479,136
Social security	1,299,583	1,299,583	1,293,339	(6,244)
SOL algebra readiness	117,318	117,318	117,320	2
Special education - SOQ	2,946,775	2,946,775	2,932,617	(14,158)
Special education - foster care	-	-	19,887	19,887
Special education - homebound	47,876	47,876	50,503	2,627
State textbook payments	424,517	424,517	422,478	(2,039)
State lottery payments	1,475,768	1,475,768	1,639,350	163,582
Technology assistance	638,000	638,000	388,000	(250,000)
Vocational education - SOQ	900,623	900,623	896,296	(4,327)
Vocational education - equipment	32,369	32,369	13,966	(18,403)
Vocational education	-	-	1,987	1,987
Vocational education occup/tech	-	-	19,786	19,786
Other state payments	281,395	281,395	544,874	263,479
Total Categorical Aid	$ 43,165,957	$ 43,165,957	$ 43,151,418	$ (14,539)
Total Revenue from the Commonwealth	$ 43,165,957	$ 43,165,957	$ 43,151,418	$ (14,539)

County of Tazewell, Virginia
Schedule of Revenues-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Major and Minor Revenue Source	Original Budget	Final Budget	Actual	Variance with Final Budget-Pos (Neg)
Discretely Presented Component Unit-School Board: (continued)				
School Operating Fund: (continued)				
Intergovernmental: (continued)				
Revenue from the Federal Government:				
Categorical Aid:				
Forest reserve funds	$ 11,200	$ 11,200	$ 9,839	$ (1,361)
Title I	1,914,900	1,914,900	1,753,768	(161,132)
Title II, A Staff training	247,801	247,801	260,769	12,968
Vocational education	133,800	133,800	260,318	126,518
Title VI-B	1,667,848	1,667,848	1,564,750	(103,098)
Title VI-B Preschool	78,830	78,830	66,128	(12,702)
Title IV - Student Support	-	-	141,969	141,969
Title IV Part B 21	111,915	111,915	93,992	(17,923)
CACFP	175,000	175,000	-	(175,000)
TANF	-	-	117,276	117,276
School food-Summer program	15,000	15,000	2,674,050	2,659,050
School breakfast	530,000	530,000	33,026	(496,974)
School lunch	1,390,000	1,390,000	210,350	(1,179,650)
CARES - ESSER	-	-	3,328,852	3,328,852
CARES - CRF	-	-	942,375	942,375
Total Categorical Aid	$ 6,276,294	$ 6,276,294	$ 11,457,462	$ 5,181,168
Total Revenue from the Federal Government	$ 6,276,294	$ 6,276,294	$ 11,457,462	$ 5,181,168
Total School Operating Fund	$ 62,120,735	$ 62,120,735	$ 68,012,722	$ 5,891,987

County of Tazewell, Virginia
Schedule of Expenditures-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Final Budget-Pos (Neg)
Primary Government:				
General Fund:				
General Government Administration:				
Legislative:				
Board of supervisors	$ 127,478	$ 147,128	$ 142,017	$ 5,111
General and Financial Administration:				
County administrator	$ 264,933	$ 268,451	$ 266,421	$ 2,030
County attorney	219,465	222,007	208,982	13,025
Economic development	1,268,608	1,270,200	280,537	989,663
Commissioner of revenue	546,767	554,657	547,304	7,353
Reassessment	-	-	130	(130)
Treasurer	661,757	703,599	705,002	(1,403)
Finance office	439,925	444,112	426,184	17,928
Administration services	36,250	36,250	34,503	1,747
County garage	322,223	324,812	296,275	28,537
Information technology	566,961	569,512	447,204	122,308
Workforce consortium	-	-	179	(179)
Transit system	79,047	79,047	74,000	5,047
Total General and Financial Administration	$ 4,405,936	$ 4,472,647	$ 3,286,721	$ 1,185,926
Board of Elections:				
Electoral Board	$ 81,430	$ 188,975	$ 170,253	$ 18,722
Registrar	178,746	185,901	177,957	7,944
Total Board of Elections	$ 260,176	$ 374,876	$ 348,210	$ 26,666
Total General Government Administration	$ 4,793,590	$ 4,994,651	$ 3,776,948	$ 1,217,703
Judicial Administration:				
Courts:				
Clerk of the Circuit Court	$ 886,462	$ 903,613	$ 995,889	$ (92,276)
Circuit court	142,693	146,701	146,777	(76)
District court	14,002	11,840	6,581	5,259
Magistrate	6,425	6,425	5,114	1,311
Juvenile and domestic relations court	9,387	9,387	8,339	1,048
Total Courts	$ 1,058,969	$ 1,077,966	$ 1,162,700	$ (84,734)
Commonwealth's Attorney:				
Commonwealth's attorney	$ 1,238,899	$ 1,333,162	$ 1,306,815	$ 26,347
Total Judicial Administration	$ 2,297,868	$ 2,411,128	$ 2,469,515	$ (58,387)
Public Safety:				
Law Enforcement and Traffic Control:				
Sheriff	$ 5,409,336	$ 5,596,905	$ 5,409,380	$ 187,525
911 System	174,686	174,686	-	174,686
Total Law Enforcement and Traffic Control	$ 5,584,022	$ 5,771,591	$ 5,409,380	$ 362,211
Fire and Rescue Services:				
Volunteer fire departments	$ 413,593	$ 414,643	$ 416,547	$ (1,904)
Volunteer rescue squads	415,376	383,691	365,963	17,728
Fire & EMS	134,404	136,234	133,437	2,797
EMS	857,799	1,027,337	1,034,361	(7,024)
Total Fire and Rescue Services	$ 1,821,172	$ 1,961,905	$ 1,950,308	$ 11,597

County of Tazewell, Virginia
Schedule of Expenditures-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Final Budget-Pos (Neg)
Primary Government: (continued)				
General Fund: (continued)				
Public Safety: (continued)				
Correction and Detention:				
Sheriff - correction and detention	$ 3,908,984	$ 3,933,355	$ 3,953,985	$ (20,630)
Juvenile detention	224,008	210,603	197,212	13,391
Court services unit	29,700	29,700	38,663	(8,963)
Total Correction and Detention	$ 4,162,692	$ 4,173,658	$ 4,189,860	$ (16,202)
Inspections:				
Building Inspections	$ 256,450	$ 237,532	$ 232,671	$ 4,861
Other Protection:				
Human services	$ 363,107	$ 356,646	$ 356,646	$ -
Emergency services	134,909	228,054	209,717	18,337
Animal control	276,237	280,893	261,764	19,129
E911 System	1,363,974	1,351,944	1,236,419	115,525
Forestry service	20,000	20,000	19,952	48
Victim witness grant program	185,093	190,396	190,069	327
V-Stop investigator grant program	38,069	42,896	42,896	-
Substance Abuse Force in Rural Appalachia	475,938	521,213	74,530	446,683
Total Other Protection	$ 2,857,327	$ 2,992,042	$ 2,391,993	$ 600,049
Total Public Safety	$ 14,681,663	$ 15,136,728	$ 14,174,212	$ 962,516
Public Works:				
Maintenance of Streets, Highways, and Bridges:				
Orphan Road upgrading	$ 30,000	$ 30,000	$ 34,342	$ (4,342)
Maintenance of General Building and Grounds:				
General properties	$ 1,207,770	$ 1,082,847	$ 1,065,605	$ 17,242
Fairgrounds operations	54,970	141,950	147,534	(5,584)
Total Maintenance of General Buildings and Grounds	$ 1,262,740	$ 1,224,797	$ 1,213,139	$ 11,658
Total Public Works	$ 1,292,740	$ 1,254,797	$ 1,247,481	$ 7,316
Health and Welfare:				
Health:				
Supplement of Local Health Department	$ 520,142	$ 520,142	$ 520,142	$ -
Behavioral Health and Development Services:				
Cumberland Mountain Community Services Board	$ 70,000	$ 70,000	$ 70,000	$ -
Welfare:				
Public Assistance	$ 8,614,396	$ 8,614,396	$ 8,184,334	$ 430,062
Welfare Administration	1,230,006	995,364	1,091,828	(96,464)
Comprehensive Services Act	2,000,000	2,450,250	2,810,977	(360,727)
COVID recovery	3,541,757	5,482,668	3,593,475	1,889,193
Total Welfare	$ 15,386,159	$ 17,542,678	$ 15,680,614	$ 1,862,064
Total Health and Welfare	$ 15,976,301	$ 18,132,820	$ 16,270,756	$ 1,862,064
Education:				
Other Instructional Costs:				
Contribution to community colleges	$ 315,000	$ 405,335	$ 405,334	$ 1
Contribution to Tazewell County School Board	11,178,764	11,178,764	12,392,942	(1,214,178)
Total Education	$ 11,493,764	$ 11,584,099	$ 12,798,276	$ (1,214,177)

County of Tazewell, Virginia
Schedule of Expenditures-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Final Budget-Pos (Neg)
Primary Government: (continued)				
General Fund: (continued)				
Parks, Recreational and Cultural:				
Parks and Recreation:				
Cavitt's Creek Park	$ 296,466	$ 296,993	$ 225,421	$ 71,572
Museums	78,100	79,263	79,943	(680)
Total Parks and Recreation	$ 374,566	$ 376,256	$ 305,364	$ 70,892
Library:				
Library Administration	$ 1,079,714	$ 1,093,085	$ 1,105,780	$ (12,695)
Total Parks, Recreation and Cultural	$ 1,454,280	$ 1,469,341	$ 1,411,144	$ 58,197
Community Development:				
Planning and Community Development:				
Community Development	$ 52,500	$ 52,500	$ 57,000	$ (4,500)
Tourism	196,316	207,924	179,651	28,273
Planning and engineering	209,143	210,977	168,558	42,419
Contribution to Community Organizations	159,430	186,080	131,289	54,791
Contribution to Airport	133,793	133,793	133,793	-
Contribution to IDA	61,021	1,661,867	1,427,390	234,477
Contribution to Tazewell County PSA	150,000	150,000	150,000	-
Total Planning and Community Development	$ 962,203	$ 2,603,141	$ 2,247,681	$ 355,460
Cooperative Extension Program:				
VPI extension	$ 130,972	$ 130,972	$ 117,454	$ 13,518
Total Community Development	$ 1,093,175	$ 2,734,113	$ 2,365,135	$ 368,978
Non-departmental:				
Contingent expenditures	$ 330,000	$ 106,243	$ 65,871	$ 40,372
Debt Service:				
Principal retirement	$ 1,823,948	$ 1,823,948	$ 1,546,927	$ 277,021
Interest	936,064	936,064	718,895	217,169
Bond issuance costs	-	-	75,000	(75,000)
Total Debt Service	$ 2,760,012	$ 2,760,012	$ 2,340,822	$ 419,190
Total General Fund	$ 56,173,393	$ 60,583,932	$ 56,920,160	$ 3,663,772
Nonmajor Special Revenue Funds:				
Law Library Fund:				
Judicial Administration:				
Courts:				
Law library	$ 25,000	$ 25,000	$ 8,359	$ 16,641
Coal Road Improvement Fund:				
Public Works:				
Maintenance of Highways, streets, bridges, and sidewalks	$ 750,000	$ 750,000	$ 478,951	$ 271,049
Coal Road Economic Development Fund:				
Public Works:				
Economic development	$ 350,033	$ 350,033	$ 291,708	$ 58,325
Total Nonmajor Special Revenue Funds	$ 1,125,033	$ 1,125,033	$ 779,018	$ 346,015

County of Tazewell, Virginia
Schedule of Expenditures-Budget and Actual
Governmental Funds
For the Fiscal Year Ended June 30, 2021

Fund, Function, Activity and Element	Original Budget	Final Budget	Actual	Final Budget-Pos (Neg)
Primary Government: (Continued)				
Major Capital Project Fund:				
County CIP Fund:				
Public Works:				
Contributions to the Public Service Authority	$ 900,000	$ 900,000	$ 900,000	$ -
Community Development:				
Community Development	$ 1,157,914	$ 1,157,914	$ 1,100,916	$ 56,998
Judicial Administration:				
Courts:				
Courthouse improvements	$ 1,406,719	$ 1,406,719	$ 914,735	$ 491,984
Public Safety:				
EMS Building and Equipment	$ 195,491	$ 195,491	$ 701,191	$ (505,700)
E-911 Equipment	60,000	60,000	59,900	100
Fire Department Equipment	135,100	135,100	132,188	2,912
Total Public Safety	$ 390,591	$ 390,591	$ 893,279	$ (502,688)
Total County CIP Fund	$ 3,855,224	$ 3,855,224	$ 3,808,930	$ 46,294
Total Primary Government	$ 61,153,650	$ 65,564,189	$ 61,508,108	$ 4,056,081
Discretely Presented Component Unit-School Board:				
School Operating Fund:				
Education:				
Administration of schools:				
Administration, health and attendance	$ 4,106,490	$ 4,106,490	$ 4,079,514	$ 26,976
Cafeteria operation	3,783,072	3,783,072	3,016,675	766,397
Total Administration of schools	$ 7,889,562	$ 7,889,562	$ 7,096,189	$ 793,373
Instructional:				
Instruction	$ 41,753,610	$ 41,753,610	$ 38,584,438	$ 3,169,172
Other operating costs:				
Pupil transportation	$ 4,044,470	$ 4,044,470	$ 3,323,213	$ 721,257
Operation and maintenance of school plant	6,693,508	6,693,508	5,710,366	983,142
Contigencies	637,740	637,740	-	637,740
Technical resources	4,051,945	4,051,945	5,892,713	(1,840,768)
CARES Act	-	-	6,980	(6,980)
Total other operating costs	$ 15,427,663	$ 15,427,663	$ 14,933,272	$ 494,391
Total Education	$ 65,070,835	$ 65,070,835	$ 60,613,899	$ 4,456,936
Debt Service:				
Principal retirement	$ 795,658	$ 795,658	$ 787,072	$ 8,586
Interest and fiscal charges	55,388	55,388	54,790	598
Total Debt Service	$ 851,046	$ 851,046	$ 841,862	$ 9,184
Total School Operating Fund	$ 65,921,881	$ 65,921,881	$ 61,455,761	$ 4,466,120
Total School Operating Fund	$ 65,921,881	$ 65,921,881	$ 61,455,761	$ 4,466,120

STATISTICAL INFORMATION

Table 1

County of Tazewell, Virginia
Government-wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Landfill	Total
2011-12	$ 5,862,984	$ 2,217,971	$ 12,095,017	$ 6,260,014	$ 7,096,754	$ 10,528,952	$ 1,399,357	$ 3,731,899	$ 584,285	$ 1,744,014	$ 51,521,247
2012-13	4,722,345	2,402,694	12,141,514	5,840,389	7,792,968	12,789,766	2,107,259	928,051	420,155	1,729,821	50,874,962
2013-14	5,033,042	2,455,018	13,249,481	6,343,517	8,134,269	15,816,718	1,369,916	1,853,237	399,721	1,573,233	56,228,152
2014-15	5,341,134	3,313,678	15,278,730	7,195,353	7,914,541	13,914,784	1,507,870	1,067,600	314,193	1,770,276	57,618,159
2015-16	5,951,692	3,173,371	13,873,649	4,493,410	8,152,624	13,353,326	1,165,905	1,099,152	320,679	1,926,065	53,509,873
2016-17	5,426,841	3,190,221	14,237,930	3,686,198	8,470,019	13,273,962	1,336,454	1,139,934	654,959	2,000,193	53,416,711
2017-18	3,796,817	2,874,446	15,144,377	2,963,089	8,731,480	12,056,621	2,145,145	1,322,293	627,138	2,315,958	51,977,364
2018-19	3,205,172	2,907,411	15,812,040	3,044,245	9,367,370	10,620,057	1,852,831	1,007,607	565,080	2,522,917	50,904,730
2019-20	3,328,911	2,082,005	11,806,175	3,349,392	11,376,114	12,542,961	3,266,404	1,359,609	773,150	2,768,180	52,652,901
2020-21	2,880,516	3,064,793	13,421,241	3,018,966	16,152,768	12,798,276	1,950,726	3,210,361	678,188	3,757,368	60,933,203

Table 2

County of Tazewell, Virginia
Government-wide Revenues
Last Ten Fiscal Years

Fiscal Year	Program Revenues		General Revenues					
	Charges for Services	Operating Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Revenues from Use of Money and Property	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
2011-12	$ 1,448,420	$ 12,554,188	$ 22,432,569	$ 9,840,383	$ 508,368	$ 106,179	$ 3,682,169	$ 50,572,276
2012-13	1,419,806	12,342,470	25,063,467	9,384,120	503,608	302,813	3,911,447	52,927,731
2013-14	1,447,313	12,062,171	27,509,639	9,285,513	425,796	485,712	3,759,152	54,975,296
2014-15	1,437,334	12,655,943	24,806,128	7,991,869	332,444	1,100,181	3,757,650	52,081,549
2015-16	1,071,528	13,190,909	26,226,424	6,901,746	329,816	447,548	3,728,032	51,896,003
2016-17	891,969	13,149,277	24,906,174	7,605,273	329,599	591,915	3,659,505	51,133,712
2017-18	1,416,491	12,506,228	23,661,693	7,701,876	337,777	98,340	3,498,665	49,221,070
2018-19	1,760,458	13,526,882	24,922,845	7,754,175	341,361	97,593	3,514,228	51,917,542
2019-20	1,321,084	14,241,460	24,445,200	8,520,826	371,999	126,469	3,542,497	52,569,535
2020-21	1,625,009	21,661,030	25,528,918	8,483,320	283,867	202,675	3,433,026	61,217,845

County of Tazewell, Virginia
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-Departmental	Capital Projects	Debt Service	Total
2011-12	$ 5,496,926	$ 2,203,860	$ 12,568,436	$ 6,182,381	$ 7,198,253	$ 57,386,788	$ 1,400,476	$ 3,670,296	$ 491,276	$ 176,812	$ 1,121,767	$ 97,897,271
2012-13	5,368,601	2,377,683	13,044,332	5,848,948	7,824,599	58,437,244	2,184,724	822,526	365,434	-	1,518,912	97,793,003
2013-14	5,489,790	2,455,503	13,245,158	6,471,548	8,183,291	56,714,966	1,360,475	1,737,768	364,528	-	1,797,362	97,820,389
2014-15	5,772,315	3,402,648	15,341,044	7,153,041	7,955,651	62,685,113	1,552,509	956,162	497,324	-	1,055,604	106,371,411
2015-16	6,183,097	3,218,821	14,228,870	5,127,796	8,317,691	60,723,862	1,420,994	980,731	619,775	-	2,139,823	102,961,460
2016-17	5,640,127	3,132,105	14,778,822	3,314,163	8,362,506	57,145,016	1,342,090	973,789	338,815	-	4,164,434	99,191,867
2017-18	4,457,149	2,340,575	15,504,643	2,628,755	8,715,225	56,961,881	1,388,303	1,297,301	12,409	-	3,565,698	96,871,939
2018-19	3,581,451	2,324,839	16,016,826	3,272,940	9,300,544	56,311,615	1,326,288	975,468	96,178	-	3,649,331	96,855,480
2019-20	3,676,369	2,207,052	12,976,007	3,192,500	11,255,391	57,436,854	2,684,526	1,341,710	142,518	-	3,257,185	98,170,112
2020-21	3,776,948	3,392,609	15,067,491	2,918,140	16,270,756	62,169,830	1,411,144	3,466,051	65,871	-	3,182,684	111,721,524

(1) Includes general, special revenue funds, and capital project funds of the primary government and its discretely presented component unit - school board
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

County of Tazewell, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
2011-12	$ 22,382,573	$ 10,508,771	$ 460,872	$ 31,625	$ 1,101,745	$ 1,432,285	$ 326,166	$ 1,441,199	$ 61,848,057	$ 99,533,293
2012-13	25,302,730	10,094,133	354,257	42,935	519,624	1,306,595	856,992	2,093,588	59,382,794	99,953,648
2013-14	27,346,925	9,335,959	312,004	42,505	433,645	1,302,116	1,791,617	1,261,012	58,038,884	99,864,667
2014-15	24,738,746	8,060,659	378,410	71,963	341,579	1,162,471	1,226,111	1,611,264	59,555,518	97,146,721
2015-16	24,474,804	6,901,746	331,782	52,080	354,381	1,004,989	522,481	1,204,894	60,599,417	95,446,574
2016-17	24,605,026	7,605,273	175,550	63,875	337,299	1,521,353	302,798	2,158,735	62,406,844	99,176,753
2017-18	24,501,490	7,701,876	229,706	52,808	342,874	2,070,380	127,059	1,736,386	60,305,021	97,067,600
2018-19	24,666,410	7,754,175	168,725	45,217	346,067	2,187,402	108,410	2,459,595	62,477,730	100,213,731
2019-20	24,236,934	8,520,826	161,334	31,217	374,924	1,330,668	133,220	2,271,139	64,470,584	101,530,846
2020-21	25,600,311	8,483,320	194,352	39,202	282,333	1,179,623	950,485	2,680,155	79,702,936	119,112,717

(1) Includes general, special revenue funds, and capital projects funds of the primary government and its discretely presented component unit - school board.

(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 5

County of Tazewell, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1,2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2011-12	$ 24,466,827	$ 23,137,609	94.57%	$ 834,004	$ 23,971,613	97.98%	$ 1,111,033	4.54%
2012-13	25,766,294	23,684,505	91.92%	1,020,716	24,705,221	95.88%	1,164,736	4.52%
2013-14	26,632,825	25,646,617	96.30%	929,615	26,576,232	99.79%	1,455,372	5.46%
2014-15	25,540,970	23,004,731	90.07%	941,423	23,946,154	93.76%	1,233,192	4.83%
2015-16	26,633,971	25,583,198	96.05%	1,049,309	26,632,507	99.99%	2,065,848	7.76%
2016-17	26,083,174	25,791,783	98.88%	951,614	26,743,397	102.53%	2,258,280	8.66%
2017-18	25,775,840	25,419,900	98.62%	1,161,594	26,581,494	103.13%	2,345,758	9.10%
2018-19	26,598,519	25,503,905	95.88%	818,948	26,322,853	98.96%	2,609,632	9.81%
2019-20	26,631,158	24,963,150	93.74%	1,004,003	25,967,153	97.51%	3,081,946	11.57%
2020-21	27,415,987	26,296,611	95.92%	1,033,808	27,330,419	99.69%	3,014,810	11.00%

(1) Excludes penalty and interest.
(2) Does not include land redemptions

Table 6

County of Tazewell, Virginia
Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property and Mobile Home	Machinery and Tools	Merchants' Capital	Public Service (2)	Total
2011-12	$ 2,260,086,800	$ 419,792,327	$ 57,412,500	$ 24,180,008	$ 151,353,638	$ 2,912,825,273
2012-13	2,840,597,700	431,193,109	85,826,200	25,299,900	173,166,368	3,556,083,277
2013-14	2,751,921,200	439,183,000	150,614,300	25,187,000	177,691,147	3,544,596,647
2014-15	2,788,112,400	442,628,944	115,749,000	24,289,700	176,684,724	3,547,464,768
2015-16	2,663,296,800	433,577,251	109,308,261	23,703,017	182,456,119	3,412,341,448
2016-17	2,653,393,750	434,951,196	85,434,736	22,026,809	186,984,542	3,382,791,033
2017-18	2,652,574,550	426,879,741	75,498,859	20,728,800	210,192,345	3,385,874,295
2018-19	2,626,363,975	430,906,347	70,123,200	20,868,400	231,089,717	3,379,351,639
2019-20	2,608,139,775	437,842,645	59,864,000	21,279,980	265,251,375	3,392,377,775
2020-21	2,621,130,200	446,169,285	70,396,500	25,289,540	276,925,696	3,439,911,221

(1) Assessments at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

Table 7

County of Tazewell, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Public Service Real Estate	Public Service Personal Property
2011-12	$ 0.58	$ 2.00	$ 2.00	$ 4.30	$ 0.58	$ 2.00
2012-13	0.57	2.00	2.00	4.30	0.58	2.00
2013-14	0.57	2.00	2.00	3.80	0.57	2.00
2014-15	0.55	2.00	2.00	3.80	0.55	2.00
2015-16	0.55	2.00	2.00	3.80	0.55	2.00
2016-17	0.55	2.00	2.00	3.80	0.55	2.00
2017-18	0.55	2.00	2.00	3.80	0.55	2.00
2018-19	0.58	2.00	2.00	3.80	0.58	2.00
2019-20	0.58	2.00	2.00	3.80	0.58	2.00
2020-21	0.58	2.00	2.00	4.30	0.58	2.00

(1) Per $100 of assessed value.

Table 8

County of Tazewell, Virginia
Ration of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2011-12	45,078	$ 2,912,825,273	$ 9,395,256	0.32%	$ 208
2012-13	45,078	3,556,083,277	8,860,394	0.25%	197
2013-14	45,078	3,544,596,647	8,077,987	0.23%	179
2014-15	45,078	3,547,464,768	7,782,189	0.22%	173
2015-16	45,078	3,412,341,448	7,237,855	0.21%	161
2016-17	45,078	3,382,791,033	6,276,668	0.19%	139
2017-18	45,078	3,385,874,295	5,537,635	0.16%	123
2018-19	45,078	3,379,351,639	5,025,378	0.15%	111
2019-20	45,078	3,392,377,775	4,349,036	0.13%	96
2020-21	40,429	3,439,911,221	3,808,109	0.11%	94

(1) Bureau of the Census.

(2) Includes all long-term general obligation bonded debt and Literary Fund loans.
Excludes revenue bonds, capital leases and compensated absences.

Table 9

County of Tazewell, Virginia
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (2)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2011-12	$ 633,509	$ 488,258	$ 1,121,767	$ 97,897,271	1.15%
2012-13	534,862	439,067	973,929	97,793,003	1.00%
2013-14	782,407	467,741	1,250,148	97,820,389	1.28%
2014-15	295,798	321,897	617,695	106,371,411	0.58%
2015-16	544,334	364,102	908,436	102,961,460	0.88%
2016-17	1,691,187	1,004,878	2,696,065	99,191,867	2.72%
2017-18	1,499,033	844,279	2,343,312	96,871,939	2.42%
2018-19	1,312,257	734,164	2,046,421	96,855,480	2.11%
2019-20	1,516,342	748,157	2,264,499	98,170,112	2.31%
2020-21	1,546,927	718,895	2,265,822	111,721,524	2.03%

(1) Includes General Fund of the Primary Government

COMPLIANCE SECTION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements and have issued our report thereon dated November 30, 2021. Our report includes a reference to other auditors who audited the financial statements of Tazewell County, Virginia School Activity Funds, as described in our report on the County of Tazewell, Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be material weaknesses.

Compliance and Other Matters

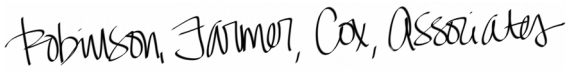
As part of obtaining reasonable assurance about whether the County of Tazewell, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Tazewell, Virginia's Response to Findings

County of Tazewell, Virginia's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Blacksburg, Virginia
November 30, 2021

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on Compliance for Each Major Federal Program

We have audited the County of Tazewell, Virginia's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County of Tazewell, Virginia's major federal programs for the year ended June 30, 2021. County of Tazewell, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

County of Tazewell, Virginia's basic financial statements include the operations of the Public Service Authority (the Authority) which expended $1,724,947 in federal awards which is not included in the County of Tazewell, Virginia's schedule of expenditures of federal awards during the year ended June 30, 2021. Our audit, described below, did not include the operations of the Authority because the Authority engaged other auditors to perform an audit in accordance with the Uniform Guidance.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Tazewell, Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Tazewell, Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified and unmodified opinions on compliance for major federal programs. However, our audit does not provide a legal determination of the County of Tazewell, Virginia's compliance.

Basis for Qualified Opinion on Coronavirus Relief Fund (ALN 21.019)

As described in the accompanying schedule of findings and questioned costs, the County of Tazewell, Virginia did not comply with requirements regarding ALN 21.019 Coronavirus Relief Funds as described in finding numbers 2021-003 for Reporting, 2021-004 for Subrecipient Monitoring and 2021-005 for Activities allowed/unallowed and allowable costs. Compliance with such requirements is necessary, in our opinion, for the County of Tazewell, Virginia to comply with the requirements applicable to that program.

Qualified Opinion on Coronavirus Relief Fund (ALN 21.019)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County of Tazewell, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 21.019 Coronavirus Relief Fund for the year ended June 30, 2021.

Basis for Qualified Opinion on Education Stabilization Fund (ALN 84.425)

As described in the accompanying schedule of findings and questioned costs, the County of Tazewell, Virginia did not comply with requirements regarding ALN 84.425 Education Stabilization Fund as described in finding number 2021-006 for Activities allowed/unallowed. Compliance with such requirements is necessary, in our opinion, for the County of Tazewell, Virginia to comply with the requirements applicable to that program.

Qualified Opinion on Education Stabilization Fund (ALN 84.425)

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County of Tazewell, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on ALN 84.425 Education Stabilization Fund for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County of Tazewell, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Other Matters

County of Tazewell, Virginia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Reissuance of Report

The County of Tazewell, Virginia had $2,713,792 in federal funding that was not previously reported on the schedule of expenditures of federal awards due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2021 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been reissued to reflect this correction. Audit procedures were performed on the additional expenditures for the ESSER program previously identified as a major program, with no change in the audit results as previously reported.

Report on Internal Control over Compliance

Management of the County of Tazewell, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Tazewell, Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Tazewell, Virginia's internal control over compliance.

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003, 2021-004, and 2021-005 to be material weaknesses.

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

County of Tazewell, Virginia's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
November 30, 2021, except for the matters described in the reissuance, the Qualified Opinion on Education Stabilization Fund (ALN 84.425), and the Basis for Qualified Opinion on Education Stabilization Fund (ALN 84.425) paragraphs above for which the date is February 20, 2024.

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards - Reissued
For the Fiscal Year Ended June 30, 2021

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures	Expenditures to Subrecipients
Department of Health and Human Services:						
Pass-through Payments:						
Department of Education:						
Temporary Assistance for Needy Families (TANF)	93.558	Unknown		$ 117,276		
Department of Social Services:						
Temporary Assistance for Needy Families (TANF)	93.558	90603, 91109, 91110, 91111 91112, 91127, 90365, 90366 90367, 90377, 90603, 92127 92109, 92110, 92111, 92112,		502,832	$ 620,108	
MaryLee Allen Promoting Safe and Stable Families Program	93.556	92129, 91129, 90359, 90360, 90361			41,805	
Refugee and Entrant Assistance State /Replacement Designee Administered Programs	93.566	92129, 91129, 90359, 90360, 90361			1,169	
Low-Income Home Energy Assistance	93.568	92113, 91113, 92114, 91114			81,476	
CCDF Cluster:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	92116, 92117, 92118, 91116, 91117, 91118			103,965	
Chafee Education and Training Vouchers Program (ETV)	93.599	90353			8,473	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	92131, 91131			252	
Foster Care Title IV-E	93.658	90209, 90635, 90636, 90637 90638, 90639, 90640, 90656 90657, 90658, 91105, 91106 91107, 91128, 91133, 91138 91147, 91405, 91406, 91407 91433, 91438, 91447, 92105 92106, 92107, 92128, 92133 92138, 92147			695,567	
Adoption Assistance	93.659	90606, 90627, 90607, 91108 91408, 92108, 90214			954,278	
Social Services Block Grant	93.667	90308, 90340 90351, 90379 90648, 91120 ,91122, 91123 91124, 91125, 91126, 91142 92120, 92122, 92123, 92124 92125, 92126, 92142			535,658	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	92102, 91102, 91402			8,073	
Children's Health Insurance Program	93.767	92102, 91102, 91402			7,599	
Medicaid Cluster:						
Medical Assistance Program	93.778	90213, 91101, 91146, 91150 91401, 91446, 91450, 92101 92146, 92150			624,651	
Total Department of Health and Human Services					$ 3,683,074	
Department of Agriculture:						
Pass-through Payments:						
Child Nutrition Cluster:						
Department of Education:						
School Breakfast Program	10.553	40253		$ 33,026		
National School Lunch Program	10.555	40254	$ 64,534			
Department of Agriculture:						
National School Lunch Program (Food Commodities)	10.555	Unknown	211,130	275,664		
Summer Food Service Program for Children	10.559	Unknown	$ 2,143,888			
Summer Food Service Program for Children (SFSPC) (Food Commodities)	10.559	Unknown	2,325			
COVID-19 - Summer Food Service Program for Children	10.559	Unknown	462,523	2,608,736	$ 2,917,426	
Department of Education:						
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665	43841			9,839	
Department of Social Services:						
SNAP Cluster:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	92103, 91103, 91403, 90212 90304, 92104, 91104, 91404 90303			841,104	
Total Department of Agriculture					$ 3,768,369	
Department of Justice:						
Pass-through Payments:						
Department of Criminal Justice Services:						
Crime Victim Assistance	16.575	17VAGX0018			$ 106,659	
Violence Against Women Formula Grants	16.588	18WFAX0056			32,007	
Total Department of Justice					$ 138,666	
Executive Office of the President						
Pass-through Payments:						
Appalachia HIDTA:						
High Intensity Drug Trafficking Areas Program	95.001	Unknown			$ 8,847	

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards - Reissued (continued)
For the Fiscal Year Ended June 30, 2021

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number		Federal Expenditures	Expenditures to Subrecipients
Department of Housing and Urban Development:					
Pass-through Payments:					
Office of Community Planning and Development					
Community Development Block Grant/State's Program and Non-Entitlement					
Grants in Hawaii	14.228	Unknown		$ 713,215	$ 642,859
Department of Transportation:					
Pass-through Payments:					
Department of Motor Vehicles:					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	FOP-2018-58096-8096		$ 18,495	
Appalachian Regional Commission:					
Pass-through Payments:					
Department of Housing and Community Development					
Appalachian Area Development	23.002	Unknown		$ 298,126	298,126
Department of Treasury:					
Pass-through Payments:					
Department of Accounts:					
COVID-19: Coronavirus Relief Fund	21.019	SLT0022	$ 6,492,324		
Department of Education:					
COVID-19: Coronavirus Relief Fund	21.019	70056	942,375	$ 7,434,699	2,352,283
Department of Elections:					
Pass-through Payments:					
Department of Elections:					
COVID-19: HAVA Election Security Grants	90.404	Unknown		$ 62,305	
Department of Education:					
Pass-through Payments:					
Department of Education:					
Title I Grants to Local Educational Agencies	84.010	42901		$ 1,753,768	
Special Education Cluster:					
Special Education Grants to States	84.027	43071	$ 1,564,750		
Special Education Preschool Grants	84.173	62521	66,128	1,630,878	
Career and Technical Education - Basic Grants to States	84.048	61095		260,318	
Rural Education	84.358	43481		93,992	
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	61480		260,769	
Student Support and Academic Enrichment Program	84.424	Unknown		141,969	
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	50195/60041/60042/60170/60177	$ 1,990,377		
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	84.425U	50193	661,688		
COVID-19 - Governor's Emergency Education Relief Fund	84.425C	70037	676,787	3,328,852	
Total Department of Education				$ 7,470,546	
Total Expenditures of Federal Awards				$ 23,596,342	$ 3,293,268

Notes to Schedule of Expenditures of Federal Awards

Note 1 -- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards of the County of Tazewell, Virginia under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Tazewell, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Tazewell, Virginia.

Note 2 -- Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

(3) The County did not elect to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

Note 4 -- Outstanding Balance of Federal Loans

The County did not have any loans or loan guarantees which are subject to reporting requirements for the current year.

Note 5 -- Subsequent Addition of Federal Expenditures

The below expenditures were previously not included on the Schedule of Expenditures of Federal Awards included in the financial statements issued on November 30, 2021. This discovery of additional expenditures was made subsequent to the issuance of the financial statements. Accordingly, the Schedule of Expenditures of Federal Awards has been reissued to reflect the additional expenditures.

COVID-19 Elementary and Seconday School Emergency Relief Fund expenditures	$ 2,713,792

Note 6 -- Relationship to the Financial Statements

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:	
Primary Government:	
General Fund	$ 11,228,513
County CIP Fund	940,985
Less: Payment in lieu of taxes	(30,618)
Total Primary Government	$ 12,138,880
Component Unit School Board:	
School Operating Fund	$ 11,457,462
Total expenditures of federal awards per basic financial statements	$ 23,596,342
Total expenditures of federal awards per the Schedule of Expenditures of Federal Awards	$ 23,596,342

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiency(ies) identified?	No

Type of auditors' report issued on compliance for major programs:

14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	Unmodified
21.019	COVID-19 Coronavirus Relief Fund	Qualified
84.425	Education Stabilization Fund	Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

Identification of major programs:

Federal Assistance Listing #	Name of Federal Program or Cluster
14.228	Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii
21.019	COVID-19 Coronavirus Relief Fund
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

2021-001 (Material Weakness)

Criteria:	An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Effect of Condition:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the County's internal controls over financial reporting.
Cause of Condition:	The County does not have proper controls in place to detect and correct adjustments in closing their year end financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Management's Response:	The County will review the auditors' proposed audit adjustments for the fiscal year and will develop a plan of action to ensure that all adjusting entries are made prior to final audit fieldwork next year.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2021

Section II - Financial Statement Findings (Continued)

2021-002 (Material Weakness)

Criteria:	Controls should be in place to ensure that grant funds are requested for reimbursement in a timely manner in accordance with the matching principle.
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Effect of Condition:	There is a reasonable possibility that revenues and expenditures are not appropriately matched and reported in accordance with Generally Accepted Accounting Principles.
Cause of Condition:	The School Board does not have adequate staffing to ensure that reimbursement requests are filed in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Management's Response:	The School Board agrees with the finding and recommendation, but with the current staffing feels that is is unable to implement the above recommendation.

Section III - Federal Award Findings and Questioned Costs

2021-003

Program Titles:	COVID-19 Coronavirus Relief Fund
ALN:	21.019
Pass-through Entity:	Virginia Department of Accounts
Compliance Requirement:	Reporting
Finding Type:	Noncompliance and Material Weakness
Criteria:	Prime recipients (i.e. the Commonwealth of Virginia) are required to submit quarterly Financial Progress reports. To assist with same, the Commonwealth required quarterly reports from its subrecipients (the County).
Condition:	The amount reported in the quarterly reports to the Commonwealth totaled $7,424,202 while expenditure reports from the County's system show a total of $6,918,557 expended, with a difference of $505,645.
Questioned Costs:	None
Context:	Quarterly reports prepared for the Commonwealth were based on system generated expenditure detail reports for the same quarter; however, a year-to-date report was not utilized to ensure that aggregate totals reported to the state were updated for any journal entries or voided checks.
Effect:	The amounts reported by the County to the Commonwealth are overstated resulting in an error in reporting by the Commonwealth to the federal government.
Cause:	Lack of appropriate reconciliation and review processes over the quarterly reporting process.
Recommendation:	Management should establish a reconciliation process and reports should be reviewed by someone other than the preparer prior to submission to ensure accuracy of same.
Views of Responsible Officials:	Management agrees with the recommendation and Finance staff will implement a reconciliation process that includes proper review and approval by someone other than the report preparer prior to submission to ensure accuracy of reporting.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

2021-004

Program Titles:	COVID-19 Coronavirus Relief Fund
ALN:	21.019
Pass-through Entity:	Virginia Department of Accounts
Compliance Requirement:	Subrecipient Monitoring
Finding Type:	Noncompliance and Material Weakness
Criteria:	Pass-through entities are required to perform subrecipient monitoring for subawards made to Towns or other entities to whom grant awards are made.
Condition:	Documentation provided by subrecipients was not complete nor did it agree to the schedule of expenditures that was provided to the County regarding the use of funds.
Questioned Costs:	Unknown
Context:	Total population of >200 expenditures and a sample of 40 items were selected haphazardly for testing. Four out of the 40 items selected for testing did not have sufficient documentation to ensure subrecipient monitoring was adequate.
Effect:	Unallowable costs may have been reported.
Cause:	Lack of monitoring on an ongoing basis to ensure subrecipient documentation is complete.
Recommendation:	Management should consider distributing funds on a reimbursement basis after documentation has been reviewed or should implement a review process wherein subrecipient expenditures are monitored on a routine basis to ensure allowability under the program and completeness.
Views of Responsible Officials:	Management agrees and will evaluate its subrecipient monitoring process and implement new procedures to ensure that funds are on a reimbursement basis or that there is a formalized review process in place.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

2021-005

Program Titles:	COVID-19 Coronavirus Relief Fund
ALN:	21.019
Pass-through Entity:	Virginia Department of Accounts
Compliance Requirement:	Activities allowed/unallowed and allowable costs
Finding Type:	Noncompliance and Material Weakness
Criteria:	Expenditures under the program must meet allowability criteria under the program and documentation to support that this has been met should be maintained and provided for audit purposes.
Condition:	Documentation provided for testing did not provide sufficient detail to determine that Comprehensive Services Act (CSA) expenditures and salaries, other than public safety and public health, met the allowability criteria. Additionally, CSA is reimbursed in part by State funds and guidance related to the program does not specify that funds can be used to meet local match requirements for other awards.
Questioned Costs:	Questioned costs totaled $127,141.72.
Context:	Total population of >200 expenditures and a sample of 40 items were selected haphazardly for testing for both payroll and accounts payable disbursements. One out of the 40 accounts payable items selected for testing did not have adequate documentation and 11 out of 40 payroll items selected for testing did not have adequate documentation.
Effect:	Unable to determine that amounts reported as expended under the program meet activities allowed/unallowed and allowable cost requirements.
Cause:	Lack of review processes to ensure that documentation provided for audit was adequate.
Recommendation:	Management should implement a process to ensure that documentation maintained is adequate to ensure that allowability and allowable cost requirements for the program have been met.
Views of Responsible Officials:	Management will review its process for reviewing disbursements under the program and related documentation requirements for same to ensure that adequate documentation is available upon request.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2021

Section III - Federal Award Findings and Questioned Costs (Continued)

2021-006

Program Titles:	Education Stabilization Fund
ALN:	84.425
Pass-through Entity:	Department of Education
Compliance Requirement:	Activities allowed/unallowed
Finding Type:	Noncompliance and Material Weakness
Criteria:	Grant reimbursement requests should be reconciled to accounts within the general ledger to ensure amounts are appropriately requested for reimbursement and reported for federal reporting.
Condition:	Specific project codes were established for expenditures related to the program in the general ledger; however, amounts requested for reimbursement were not reconciled to the ledger totals for those project codes.
Questioned Costs:	Undetermined
Context:	The School Board did not agree or reconcile amounts requested for reimbursement to the specific project codes established for expenditures under the program. Reimbursement requests totaled $3,328,851.85, the detailed general ledger for identified project codes totaled $3,200,616.15, and the unadjusted trial balance totaled $3,113,421.00 for identified project codes.
Effect:	Amounts could be under or over-requested from the federal government.
Cause:	Requested amounts were not routinely reconciled to the general ledger or trial balance.
Recommendation:	Management should reconcile amounts requested for reimbursement to the general ledger and/or trial balance routinely throughout the year to ensure that amounts are appropriately requested for reimbursement.
Views of Responsible Officials:	Management will review its process for requesting reimbursements and reconciling same to the ledger.

County of Tazewell, Virginia

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2021

2020-001	
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Current Status:	Finding 2020-001 was repeated in the current year as 2021-001.
2020-002	
Condition:	Controls should be in place to ensure that grant funds are requested for reimbursement in a timely manner in accordance with the matching principle.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Current Status:	Finding 2020-002 was previously reported as a significant deficiency and is shown as finding 2021-002 as a material weakness in the current year.

County of Tazewell, Virginia



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COUNTY OF TAZEWELL, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COUNTY OF TAZEWELL, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022

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INTRODUCTORY SECTION

COUNTY OF TAZEWELL, VIRGINIA

BOARD OF SUPERVISORS

Aaron Gillespie, Chairman

Shanna Plaster — Maggie Abury
Andy Hrovatic — Charles Stacy

COUNTY SCHOOL BOARD

Donna Whittington, Chairman

Erik Robinson — Irene Mullins
David Woodard — Chris Moir

Dr. Christopher Stacy, Superintendent of Schools

SOCIAL SERVICES BOARD

Amanda B. Buskill, Chairman

Kim Allen — Barry Absher
Debra White — Rene Steele

EX-OFFICIO MEMBERS

C. Eric Young, County Administrator
David Taylor, Director of Social Services

OTHER OFFICIALS

Commonwealth's Attorney ..... Chris Plaster
Clerk of the Circuit Court ..... Tammy Allison
Commissioner of the Revenue ..... David R. Anderson
Treasurer ..... David T. Larimer
Sheriff ..... Brian L. Hieatt
School Board Clerk ..... Vicki Bailey

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements as listed in the table of contents.

Qualified Opinion on the Discretely Presented Component Unit – Other Component Units

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Discretely Presented Component Units – Other Component Units as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Governmental Activities, Business-type Activities, Discretely Presented Component Unit - School Board, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit - School Board, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tazewell County, Virginia School Activity Funds, which represent 4.15 percent, 6.44 percent, and 2.52 percent, respectively, of the assets, fund balance, and revenues of the discretely presented component unit – School Board as of June 30, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tazewell County, Virginia School Activity Fund, is based solely on the report of the other auditors.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. 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 County of Tazewell, Virginia, 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 qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion on the Discretely Presented Component Unit – Other Component Units

The opinion on the discretely component unit – other component units was qualified because the Industrial Development Authority's year was not closed timely in order for the audit to be performed prior to completion of the County's audit and, therefore, the information has been omitted from the report.

Restatement of Beginning Balances

As described in Note 22 to the financial statements, in 2022, the County restated beginning balances for the reissuance of the 2021 audit report due to federal funding that was not previously reported due to timeliness of reimbursement requests being filed.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Tazewell, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns* 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 generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, 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 County of Tazewell, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Tazewell, Virginia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Tazewell, Virginia's basic financial statements. The other supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal* Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, except for the effects on the supplementary information of the qualified opinion on the basic financial statements as explained in the "Basis for Qualified and Unmodified Opinions" section, based on our audit and the report of other auditors, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Reissuance of Report

As discussed in Note 21, the County of Tazewell, Virginia had $5,694,068 in federal funding that was not previously reported due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2022 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been restated to reflect this correction.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of County of Tazewell, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Tazewell, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Tazewell, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
December 7, 2022, except for Note 21 and 22 and the Schedule of Expenditures of Federal Awards, for which the date is February 20, 2024.

Basic Financial Statements

Exhibit 1

County of Tazewell, Virginia
Statement of Net Position
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
ASSETS					
Cash and Cash Equivalents	$ 20,446,802	$ -	$ 20,446,802	$ 15,946,430	$ 133,748
Cash in Custody of Others	-	-	-	-	-
Investments	-	-	-	-	2,757,501
Receivables (Net of Allowance for Uncollectibles):					
Taxes	23,959,458	-	23,959,458	-	-
Accounts Receivable	2,468,708	150,691	2,619,399	53,397	1,017,646
Note Receivable	-	-	-	-	414,790
Due from Component Units	5,705,422	-	5,705,422	-	-
Due from Other Governmental Units	3,036,832	-	3,036,832	10,767,901	256,874
Internal Balances	(32,003)	32,003	-	-	-
Inventory	-	-	-	-	190,599
Prepaid Items	56,926	-	56,926	531,827	62,033
Restricted Assets:					
Cash and Cash Equivalents	-	3,214,826	3,214,826	-	201,040
Capital Assets:					
Land	2,840,590	287,598	3,128,188	1,908,716	960,533
Buildings and Improvements	12,852,745	4,060	12,856,805	10,010,547	723,769
Tenancy in Common	1,512,298	-	1,512,298	11,900,373	-
Machinery and Equipment	4,730,867	10,656	4,741,523	4,458,969	532,603
Improvements Other Than Buildings	-	6,117,932	6,117,932	-	2,444,176
Infrastructure	-	-	-	-	72,764,432
Construction in Progress	28,037	-	28,037	47,708	437,007
Total Assets	$ 77,606,682	$ 9,817,766	$ 87,424,448	$ 55,625,868	$ 82,896,751
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	$ 2,636,261	$ -	$ 2,636,261	$ 9,235,691	$ 399,389
OPEB related items	1,535,136	-	1,535,136	3,761,728	160,500
Deferred charge on refunding	116,174	-	116,174	-	-
Total Deferred Outflows of Resources	$ 4,287,571	$ -	$ 4,287,571	$ 12,997,419	$ 559,889
LIABILITIES					
Accounts Payable	$ 784,325	$ 77,988	$ 862,313	$ 793,387	$ 208,342
Accrued Liabilities	-	-	-	434,318	-
Accrued Wages	-	-	-	3,379,815	134,573
Customer Deposits	-	-	-	-	201,040
Accrued Interest Payable	66,880	13,046	79,926	9,695	62,465
Due to Primary Government	-	-	-	5,415,100	116,866
Due to Other Governments	-	-	-	-	-
Unearned Revenue	2,413,720	-	2,413,720	-	-
Long-term Liabilities:					
Due Within One Year	2,379,366	20,000	2,399,366	964,493	2,445,205
Due in More Than One Year	23,593,945	13,893,736	37,487,681	48,774,389	32,010,445
Total Liabilities	$ 29,238,236	$ 14,004,770	$ 43,243,006	$ 59,771,197	$ 35,178,936
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	$ 21,525,594	$ -	$ 21,525,594	$ -	$ -
Pension related items	6,192,234	-	6,192,234	21,645,695	1,005,771
OPEB related items	867,395	-	867,395	2,679,844	100,796
Total Deferred Inflows of Resources	$ 28,585,223	$ -	$ 28,585,223	$ 24,325,539	$ 1,106,567
NET POSITION					
Net Investment in Capital Assets	$ 7,961,040	$ 6,360,072	$ 14,321,112	$ 27,782,032	$ 45,189,087
Restricted	2,305,167	-	2,305,167	2,821,627	-
Unrestricted	13,804,587	(10,547,076)	3,257,511	(46,077,108)	1,982,050
Total Net Position	$ 24,070,794	$ (4,187,004)	$ 19,883,790	$ (15,473,449)	$ 47,171,137

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

Exhibit 2

County of Tazewell, Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: School Board	Component Units: Other Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Government Administration	$ 6,451,189	$ 16,771	$ 426,408	$ -	$ (6,008,010)	$ -	$ (6,008,010)	$ -	$ -
Judicial Administration	3,160,810	141,802	1,900,954	-	(1,118,054)	-	(1,118,054)	-	-
Public Safety	13,934,972	170,505	4,840,816	-	(8,923,651)	-	(8,923,651)	-	-
Public Works	2,857,235	8,947	168,513	-	(2,679,775)	-	(2,679,775)	-	-
Health and Welfare	12,794,696	-	9,635,617	-	(3,159,079)	-	(3,159,079)	-	-
Education	11,430,568	-	-	-	(11,430,568)	-	(11,430,568)	-	-
Parks, Recreation and Cultural	2,394,880	54,480	180,002	-	(2,160,398)	-	(2,160,398)	-	-
Community Development	1,491,048	4,380	1,536,524	-	49,856	-	49,856	-	-
Interest	426,577	-	-	-	(426,577)	-	(426,577)	-	-
Total Governmental Activities	$ 54,941,975	$ 396,885	$ 18,688,834	$ -	$ (35,856,256)	$ -	$ (35,856,256)	$ -	$ -
Business-type Activities									
Landfill	$ 3,892,660	$ 950,960	$ -	$ -	$ -	$ (2,941,700)	$ (2,941,700)	$ -	$ -
Total Primary Government	$ 58,834,635	$ 1,347,845	$ 18,688,834	$ -	$ (35,856,256)	$ (2,941,700)	$ (38,797,956)	$ -	$ -
Component Units:									
School Board	$ 60,638,881	$ 1,444,055	$ 60,109,146	$ -	$ -	$ -	$ -	$ 914,320	$ -
Other component units	9,973,788	7,626,621	168,005	516,148	-	-	-	-	(1,663,014)
Total Component Units	$ 70,612,669	$ 9,070,676	$ 60,277,151	$ 516,148	$ -	$ -	$ -	$ 914,320	$ (1,663,014)
General Revenues:									
General Property Taxes					$ 33,619,972	$ -	$ 33,619,972	$ -	$ -
Other Local Taxes									
Local Sales and Use Taxes					5,751,693	-	5,751,693	-	-
Consumers' Utility Taxes					827,409	-	827,409	-	-
Franchise License Taxes					351,549	-	351,549	-	-
MOPED and ATV sales tax					24,566	-	24,566	-	-
Utility License Taxes					7,868	-	7,868	-	-
Bank Franchise Taxes					123,907	-	123,907	-	-
Taxes on Recordation and Wills					300,251	-	300,251	-	-
Coal Severance Taxes					2,050,323	-	2,050,323	-	-
Hotel and Motel Taxes					239,693	-	239,693	-	-
Gas Severance Tax					667,002	-	667,002	-	-
Unrestricted Revenues from Use of Money and Property					292,984	7,489	300,473	-	43,060
Miscellaneous					2,763,382	-	2,763,382	1,147,187	250,114
Payments from Primary Government/Component Units					-	-	-	11,130,568	1,221,080
Grants and Contributions not Restricted to Specific Programs					3,461,777	-	3,461,777	-	-
Transfers					(1,371,892)	1,371,892	-	-	-
Total General Revenues and transfers					$ 49,110,484	$ 1,379,381	$ 50,489,865	$ 12,277,755	$ 1,514,254
Change in Net Position					$ 13,254,228	$ (1,562,319)	$ 11,691,909	$ 13,192,075	$ (148,760)
Net Position - Beginning, as restated					10,816,566	(2,624,685)	8,191,881	(28,665,524)	47,319,897
Net Position - Ending					$ 24,070,794	$ (4,187,004)	$ 19,883,790	$ (15,473,449)	$ 47,171,137

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

Exhibit 3

County of Tazewell, Virginia
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	County CIP Fund	Other Governmental Funds	Total
ASSETS				
Cash and Cash Equivalents	$ 18,371,767	$ 137,009	$ 1,938,026	$ 20,446,802
Receivables (Net of Allowance for Uncollectibles):				
Property Taxes	23,959,458	-	-	23,959,458
Other Receivables	2,285,745	-	182,963	2,468,708
Prepaid Items	56,926	-	-	56,926
Due from Other Funds	-	125,000	-	125,000
Due from Other Governmental Units	3,036,832	-	-	3,036,832
Due from Component Units	5,588,556	116,866	-	5,705,422
Total Assets	$ 53,299,284	$ 378,875	$ 2,120,989	$ 55,799,148
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 783,374	$ -	$ 951	$ 784,325
Due to Other Funds	157,003	-	-	157,003
Unearned Revenue	2,413,720	-	-	2,413,720
Total Liabilities	$ 3,354,097	$ -	$ 951	$ 3,355,048
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	$ 24,693,560	$ -	$ -	$ 24,693,560
Unavailable Revenue - Opioid Settlement	1,814,784	-	-	1,814,784
Total Deferred Inflows of Resources	$ 26,508,344	$ -	$ -	$ 26,508,344
FUND BALANCES				
Nonspendable	$ 56,926	$ -	$ -	$ 56,926
Restricted	490,383	-	-	490,383
Committed	73,891	378,875	2,120,038	2,572,804
Unassigned	22,815,643	-	-	22,815,643
Total Fund Balances	$ 23,436,843	$ 378,875	$ 2,120,038	$ 25,935,756
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 53,299,284	$ 378,875	$ 2,120,989	$ 55,799,148

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

Exhibit 4

County of Tazewell, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:			
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds			$ 25,935,756
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.			
Land	$	2,840,590	
Buildings and improvements		12,852,745	
Tenancy in common		1,512,298	
Machinery and equipment		4,730,867	
Construction in progress		28,037	21,964,537
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.			
Unavailable revenue - property taxes	$	3,167,966	
Unavailable revenue - opioid settlement		1,814,784	4,982,750
Deferred outflow of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	$	2,636,261	
OPEB related items		1,535,136	4,171,397
Long-term liabilites, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			
Accrued interest payable	$	(66,880)	
Compensated absences		(669,115)	
Net OPEB liabilities		(8,374,042)	
Net pension liability		(2,810,483)	
General obligation bonds, including bond premiums		(3,316,356)	
Revenue bonds, including bond premiums		(10,803,315)	
Deferred amount on refunding		116,174	(25,924,017)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	$	(6,192,234)	
OPEB related items		(867,395)	(7,059,629)
Net Position of Governmental Activities			$ 24,070,794

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

Exhibit 5

County of Tazewell, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General Fund	County CIP Fund	Other Governmental Funds	Total
REVENUES				
General Property Taxes	$ 33,291,477	$ -	$ -	$ 33,291,477
Other Local Taxes	8,985,598	-	1,358,663	10,344,261
Permits, Privilege Fees and Regulatory Licenses	175,997	-	-	175,997
Fines and Forfeitures	44,935	-	-	44,935
Revenue from Use of Money and Property	292,984	-	-	292,984
Charges for Services	167,815	-	8,138	175,953
Miscellaneous	365,657	3,412	579,529	948,598
Recovered Costs	2,309,631	-	-	2,309,631
Intergovernmental	22,139,106	11,505	-	22,150,611
Total Revenues	$ 67,773,200	$ 14,917	$ 1,946,330	$ 69,734,447
EXPENDITURES:				
Current:				
General Government Administration	$ 6,792,029	$ -	$ -	$ 6,792,029
Judicial Administration	2,693,612	-	12,282	2,705,894
Public Safety	14,771,370	-	-	14,771,370
Public Works	1,153,047	900,000	754,753	2,807,800
Health and Welfare	13,484,808	-	-	13,484,808
Education	11,430,568	-	-	11,430,568
Parks, Recreation and Cultural	1,887,116	-	-	1,887,116
Community Development	1,414,009	11,589	-	1,425,598
Nondepartmental	512,910	-	-	512,910
Debt Service:				
Principal Retirement	1,712,039	-	-	1,712,039
Interest and Other Fiscal Charges	563,629	-	-	563,629
Total Expenditures	$ 56,415,137	$ 911,589	$ 767,035	$ 58,093,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 11,358,063	$ (896,672)	$ 1,179,295	$ 11,640,686
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 950,000	$ -	$ 955,000
Transfers Out	(2,041,892)	-	(285,000)	(2,326,892)
Total Other Financing Sources (Uses)	$ (2,036,892)	$ 950,000	$ (285,000)	$ (1,371,892)
Net Change in Fund Balance	$ 9,321,171	$ 53,328	$ 894,295	$ 10,268,794
Fund Balance - Beginning	14,115,672	325,547	1,225,743	15,666,962
Fund Balance - Ending	$ 23,436,843	$ 378,875	$ 2,120,038	$ 25,935,756

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

Exhibit 6

County of Tazewell, Virginia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:			
Net changes in fund balance - total governmental funds			$ 10,268,794
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays	$	961,150	
Tenancy in common transfer		(561,039)	
Depreciation expense		(1,743,505)	(1,343,394)
The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, and donations) is to increase net position.			
Loss on disposal of assets			(28,460)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.			
Change in unavailable revenue-property taxes	$	328,495	
Change in unavailable revenue-opioid settlement		1,814,784	2,143,279
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
General obligation bonds	$	561,039	
Lease revenue bond		1,151,000	1,712,039
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.			
Change in compensated absenses	$	42,184	
Change in accrued interest payable		49,347	
Change in bond premium amortization		103,823	
Change in deferred amount on refunding		(16,118)	
Change in pension related items		803,439	
Change in OPEB related items		(480,705)	501,970
Change in net position of governmental activities			$ 13,254,228

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

Exhibit 7

County of Tazewell, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2022

		Tazewell County Landfill Fund
ASSETS		
Current Assets:		
Receivables (Net of Allowance for Uncollectibles)	$	150,691
Due from Other Funds		32,003
Total Current Assets	$	182,694
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	$	287,598
Buildings and Improvements		4,060
Land Improvements		6,117,932
Machinery and Equipment		10,656
Total Capital Assets	$	6,420,246
Other Assets:		
Restricted Cash - Unspent Bond Proceeds	$	3,214,826
Total Assets	$	9,817,766
LIABILITIES		
Current Liabilities:		
Accrued Interest Payable	$	13,046
Accounts Payable		77,988
Notes Payable - Current Portion		20,000
Total Current Liabilities	$	111,034
Noncurrent Liabilities:		
Estimated Landfill Closure Liability	$	10,638,736
Notes Payable - Net of Current Portion		3,255,000
Total Noncurrent Liabilities	$	13,893,736
Total Liabilities	$	14,004,770
NET POSITION		
Net Investment in Capital Assets	$	6,360,072
Unrestricted		(10,547,076)
Total Net Position	$	(4,187,004)

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

Exhibit 8

County of Tazewell, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Fiscal Year Ended June 30, 2022

		Tazewell County Landfill Fund
OPERATING REVENUES		
Charges for Services	$	950,960
OPERATING EXPENSES		
Contractual Services	$	2,522,725
Repairs and Maintenance		18,311
Closure Reserve Expense		1,058,974
Other Charges		48,986
Depreciation		190,764
Total Operating Expenses	$	3,839,760
Operating Income (Loss)	$	(2,888,800)
NONOPERATING REVENUES (EXPENSES)		
Interest income	$	7,489
Interest Expense		(52,900)
Total Nonoperating Revenues (Expenses)	$	(45,411)
Income (loss) before transfers	$	(2,934,211)
TRANSFERS		
Transfers In	$	1,371,892
Change in Net Position	$	(1,562,319)
Net Position - Beginning		(2,624,685)
Net Position - Ending	$	(4,187,004)

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

Exhibit 9

County of Tazewell, Virginia
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended June 30, 2022

		Tazewell County Landfill Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$	896,418
Payments for Operating Expenses		(2,512,034)
Total Cash Provided by (Used for) Operating Activities	$	(1,615,616)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	$	1,374,717
Interest income		7,489
Total Cash Provided by (Used for) Noncapital Financing Activities	$	1,382,206
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	$	(114,289)
Principal Payments on Debt		(20,000)
Other Income (Expense)		(48,024)
Total Cash Provided by (Used for) Capital and Related Financing Activities	$	(182,313)
Net Increase (Decrease) in Cash and Cash Equivalents	$	(415,723)
Cash and Cash Equivalents - Beginning, including restricted cash of $3,207,336		3,630,549
Cash and Cash Equivalents - Ending, including restricted cash of $3,214,826	$	3,214,826
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:		
Operating Income (Loss)	$	(2,888,800)
Depreciation		190,764
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
(Increase) Decrease in Accounts Receivable		(54,542)
Increase (Decrease) in Accounts Payable		77,988
Increase (Decrease) in Estimated Landfill Closure Liability		1,058,974
Total Adjustments	$	1,082,420
Net Cash Provided By (Used For) Operating Activities	$	(1,615,616)

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

Exhibit 10

County of Tazewell, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

		Custodial Funds
ASSETS		
Cash and cash equivalents	$	80,074
Due from other goverments		239,138
Total Assets	$	319,212
LIABILITIES		
Sales tax due to Towns	$	239,138
NET POSITION		
Restricted for:		
Social services clients	$	80,074
Total Net Position	$	80,074

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

Exhibit 11

County of Tazewell, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

		Custodial Funds
ADDITIONS		
Contributions:		
Expenditure reimbursement	$	78,208
Sales tax collections for other governments		239,138
Total contributions	$	317,346
DEDUCTIONS:		
Special welfare payments	$	61,001
Payments to sales tax to other governments		239,138
Total deductions	$	300,139
Net increase (decrease) in fiduciary net postion	$	17,207
Net position, beginning		62,867
Net position, ending	$	80,074

Note 1 – Summary of Significant Accounting Policies:

County of Tazewell, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include police and volunteer fire protection, sanitation services, recreational activities, cultural events, education and social services.

The financial statements of County of Tazewell, Virginia conform to generally accepted accounting principles (GAAP) applicable to governmental unties promulgated by the Governmental Accounting Standards Board (GASB) and have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The significant accounting policies are described below.

Financial Statement Presentation

Management's Discussion and Analysis – The financial statements are accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

Government-wide and Fund Financial Statements

Government-wide Financial Statements – The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Statement of Net Position – The Statement of Net position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets 2) restricted; and 3) unrestricted.

Statement of Activities – The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1 – Summary of Significant Accounting Policies: (Continued)

Budgetary comparison schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate, in one way or another, in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their government over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedule presents the original budget, the final budget, and the actual activity of the major governmental funds.

A. Financial Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Tazewell, Virginia (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Therefore data from these units is combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

B. Individual Component Unit Disclosures

Blended Component Units: None

Discretely Presented Component Units:

Tazewell County School Board members are elected by the voters and are responsible for the operations of the County's School System. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation in the County financial statements for the fiscal year ended June 30, 2022.

Tazewell County Industrial Development Authority is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Tazewell County. Tazewell County Board of Supervisors appoints all Board members of the Authority. There exists a financial benefit/burden relationship between the Industrial Development Authority and the County.

Tazewell County Airport Authority was created by County of Tazewell and Towns of Bluefield, Cedar Bluff, Pocahontas, Richlands and Tazewell to operate a regional airport. Tazewell County Board of Supervisors appoints a voting majority of the Airport Authority's Board of Directors. The County contributes a significant amount to the Authority's operation and there exists a financial benefit/burden relationship.

Tazewell County Public Service Authority was created by the Board of Supervisors of Tazewell County to acquire, finance, construct and operate water and sewer systems throughout the County. The Board of Directors of the Public Service Authority are appointed by the Tazewell County Board of Supervisors and there exists a financial benefit/burden relationship between the Public Service Authority and the County. In addition, a majority of the Directors of the Authority are also on the Board of Supervisors.

Complete financial statements of the Tazewell County Public Service Authority, Tazewell County Industrial Development Authority and the Tazewell County Airport Authority can be obtained from the business office of each component unit.

Note 1 – Summary of Significant Accounting Policies: (Continued)

B. Individual Component Unit Disclosures (Continued)

Other Related Organizations Included in the County's Annual Financial Report

None

Jointly Governed Organizations

County of Tazewell and Counties of Buchanan and Russell participate in supporting the Cumberland Mountain Community Services Board. For the year ended June 30, 2022, the County contributed $70,000.

County of Tazewell and Counties of Russell, Buchanan, Wise, Scott, Lee, Washington, Smyth and Dickenson and the Cities of Norton and Bristol participate in supporting the Appalachian Juvenile Commission. For the year ended June 30, 2022, the County contributed $146,040.

County of Tazewell and Counties of Lee, Wise, Washington, Russell, Smyth, Buchanan and Dickenson along with the City of Norton participate in supporting the Southwest Virginia Regional Jail Authority. For the year ended June 30, 2022, the County contributed $3,680,276.

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

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

The County's proprietary funds utilize an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities, whether current or noncurrent, associated with their activities are reported. Proprietary fund equity is classified as net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The government reports the following major governmental funds:

General Fund:

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

Capital Projects Fund:

The County CIP Fund accounts for and reports all financial resources used for the acquisition or construction of major capital facilities and is reported as a major fund.

The School Board reports the following major fund types:

The School Operating Fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from appropriations from the County and state and federal grants.

The School Activity Fund is a special revenue fund that accounts for and reports all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the individual schools.

The government reports the following nonmajor governmental funds:

Special Revenue Funds:

Special Revenue Funds account for and report the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Coal Road Improvement Fund, Coal Road Economic Development Fund, Damage Stamp Fund, and Law Library Fund are reported as nonmajor special revenue funds.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

Additionally, Tazewell County reports the following fund types:

Proprietary Funds:

The Proprietary Funds are accounted and financed in a manner similar to private business. The funds utilize accrual basis of accounting, in which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The Landfill Fund is reported as a major proprietary fund.

Fiduciary Funds (Trust and Custodial Funds):

Fiduciary, Trust and Custodial funds account for assets held by the County unit in a trustee capacity or as custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds and they utilize the accrual basis of accounting described in the Governmental Fund Presentation. Fiduciary funds are not included in the government-wide financial statements. The Special Welfare and Local Sales Tax Funds are reported as Custodial Funds.

D. Budget and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the departmental level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments. However, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, School Operating Fund, and the Capital Projects Fund.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several supplemental appropriations were necessary during the year and at year-end.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.
9. Expenditures exceeded appropriations for departments in the Coal Road Improvement Fund, the Coal Road Economic Development Fund, and the General Fund.
10. At June 30, 2022, the Landfill Fund had a deficit net position balance.

E. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Note 1 – Summary of Significant Accounting Policies: (Continued)

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

G. Receivable and payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds." All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately $438,360 and $17,189 at June 30, 2022 and is comprised of property taxes and unpaid landfill bills, respectively.

Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable December 5th. The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an estimated useful life in excess of one year and a cost of over $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Property, plant, equipment, and infrastructure of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-60
Building, land, and other improvements	40-60
Vehicles	5
Office and computer equipment	7
Machinery and other equipment	7

Note 1 – Summary of Significant Accounting Policies: (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The County has two items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items related to pension and OPEB. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes and opioid settlement receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to pension and OPEB are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

J. Compensated Absences

Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as “terminal leave” prior to retirement.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County’s and School Board’s Retirement Plans and the additions to/deductions from the County’s and School Board’s Retirement Plans’ fiduciary net position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans’ fiduciary net position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1 – Summary of Significant Accounting Policies: (Continued)

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and premiums on issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Fund Balance

The following classifications of fund balance describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance – amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board of Supervisors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation;
- Assigned fund balance – amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

The County's highest decision-making level is the Board of Supervisors. Action from the Board of Supervisors is required to commit or release funds from commitment.

The County's Board of Supervisors has authorized the County Administrator to assign fund balance to a specific purpose as approved within the County fund balance policy.

The County considers restricted fund balance to be spent when an expenditure is incurred for purposes for which restricted and unassigned, assigned, or committed fund balances are available, unless prohibited by legal documents or contracts. When an expenditure is incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

Note 1 – Summary of Significant Accounting Policies: (Continued)

O. Use of Estimates

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

P. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Note 2 – Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board.

Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard and Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Note 2 – Deposits and Investments: (Continued)

Custodial Credit Risk (Investments)

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Neither the County nor its discretely presented component units have an investment policy for custodial credit risk.

The County's rated debt investments as of June 30, 2022 were rated by Standard and Poor's and/or an equivalent national rating organization and the rating are presented below using the Standard and Poor's rating scale.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings
	AAAm
VIP Stable NAV Liquidity Pool	$ 596,131

Interest Rate Risk

Investment Maturities (in years)

Investment Type	Fair Value	Less than 1 Year
VIP Stable NAV Liquidity Pool	$ 596,131	$ 596,131

Redemption Restrictions

The County has the option to have access to withdraw funds from VACO/VML Investment Pool twice a month, with a five-day period notice. Additionally, funds are available to meet unexpected needs such as fluctuations in revenue sources, one-time outlays (disasters, immediate capital needs, state budget cuts, and etc.).

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above VML/VACO Investment Pool investment at the net asset value (NAV).

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Note 3 – Internal Balances and Transfers:

Internal balances consisted of the following as of June 30, 2022:

Fund/Component Unit	Due From	Due To
Primary Government:		
General	$ -	$ 157,003
County CIP Fund	125,000	-
Landfill	32,003	-
Totals	$ 157,003	$ 157,003

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Fund	Transfers In	Transfers Out
General	$ 5,000	$ 2,041,892
County CIP	950,000	-
Law Library	-	5,000
Coal Road Improvement	-	280,000
Landfill	1,371,892	-
Totals	$ 2,326,892	$ 2,326,892

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 4 – Due From Other Governmental Units:

At June 30, 2022, the County and School Board had receivables from other governments as follows:

	Primary Government	Discretely Presented Component Unit School Board
Local Government:		
Southwest Virginia Regional Jail	$ 508,981	$ -
Russell County	-	98,007
Commonwealth of Virginia:		
State sales taxes	995,446	-
Local sales taxes	-	1,368,583
VPA	243,851	-
CSA	296,434	-
Shared expenses	423,043	-
Categorical aid	64,636	-
Noncategorical aid	135,285	-
Federal Government:		
VPA	369,156	-
Categorical aid	-	9,301,311
Total	$ 3,036,832	$ 10,767,901

Note 5 – Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2022:

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 2,840,590	$ -	$ -	$ 2,840,590
Construction in progress	12,098	28,037	(12,098)	28,037
Tenancy in Common	2,073,337	-	(561,039)	1,512,298
Total capital assets not being depreciated	$ 4,926,025	$ 28,037	$ (573,137)	$ 4,380,925
Capital assets, being depreciated:				
Buildings	$ 26,026,777	$ 90,089	$ -	$ 26,116,866
Machinery and equipment	19,278,476	855,122	(185,190)	19,948,408
Total capital assets being depreciated	$ 45,305,253	$ 945,211	$ (185,190)	$ 46,065,274
Accumulated depreciation:				
Buildings	$ (12,610,348)	$ (653,773)	$ -	$ (13,264,121)
Machinery and equipment	(14,284,539)	(1,089,732)	156,730	(15,217,541)
Total accumulated depreciation	$ (26,894,887)	$ (1,743,505)	$ 156,730	$ (28,481,662)
Total capital assets being depreciated, net	$ 18,410,366	$ (798,294)	$ (28,460)	$ 17,583,612
Governmental activities capital assets, net	$ 23,336,391	$ (770,257)	$ (601,597)	$ 21,964,537

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Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

Tazewell County Landfill Fund:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 287,598	$ -	$ -	$ 287,598
Capital assets, being depreciated:				
Buildings and improvements	$ 185,603	$ -	$ -	$ 185,603
Land improvements	9,608,330	108,750	-	9,717,080
Machinery and equipment	8,176	5,539	-	13,715
Total capital assets being depreciated	$ 9,802,109	$ 114,289	$ -	$ 9,916,398
Accumulated depreciation:				
Buildings and improvements	$ (180,527)	$ (1,016)	$ -	$ (181,543)
Land Improvements	(3,411,233)	(187,915)	-	(3,599,148)
Machinery and equipment	(1,226)	(1,833)	-	(3,059)
Total accumulated depreciation	$ (3,592,986)	$ (190,764)	$ -	$ (3,783,750)
Total capital assets being depreciated, net	$ 6,209,123	$ (76,475)	$ -	$ 6,132,648
Business-type activities capital assets, net	$ 6,496,721	$ (76,475)	$ -	$ 6,420,246

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

Governmental activities:	
General government administration	$ 273,533
Judicial administration	550,823
Public safety	786,703
Public works	96,840
Health and welfare	14,010
Parks, recreation, and cultural	21,596
Total depreciation expense-governmental activities	$ 1,743,505
Business-type activities:	
Landfill fund	$ 190,764

Note 5 – Capital Assets: (Continued)

Component Unit School Board:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 1,908,716	$ -	$ -	$ 1,908,716
Construction in Progress	84,303	47,708	(84,303)	47,708
Tenancy in common	13,412,671	-	-	13,412,671
Tenancy in common (1)	(2,073,337)	-	561,039	(1,512,298)
Total capital assets not being depreciated	$ 13,332,353	$ 47,708	$ 476,736	$ 13,856,797
Capital assets, being depreciated:				
Buildings and improvements	$ 37,473,564	$ 3,155,564	$ -	$ 40,629,128
Machinery and equipment	21,147,470	939,268	-	22,086,738
Total capital assets being depreciated	$ 58,621,034	$ 4,094,832	$ -	$ 62,715,866
Accumulated depreciation:				
Buildings and improvements	$ (29,633,796)	$ (984,785)	$ -	$ (30,618,581)
Machinery and equipment	(16,734,699)	(893,070)	-	(17,627,769)
Total accumulated depreciation	$ (46,368,495)	$ (1,877,855)	$ -	$ (48,246,350)
Total capital assets being depreciated, net	$ 12,252,539	$ 2,216,977	$ -	$ 14,469,516
Governmental activities capital assets, net	$ 25,584,892	$ 2,264,685	$ 476,736	$ 28,326,313

(1) Legislation enacted during the year ended June 30, 2003, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments "on behalf" of school boards was reported in the school board's discrete column along with the related capital assets. Under the new law, local governments have a "tenancy in common" with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Tazewell, Virginia for the year ended June 30, 2022, is that assets and debt in the amount of $1,512,298 have been transferred to the Primary Government from the Component Unit School Board for financial reporting purposes.

Note 6 – Long-term Obligations:

Primary Government:

The following is a summary of long-term obligations of the County for the year ended June 30, 2022:

Governmental Activities:

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
General obligation bonds	$ 3,808,109	$ -	$ (561,039)	$ 3,247,070
Premium on GO bond	77,948	-	(8,662)	69,286
Lease revenue bond	11,816,000	-	(1,151,000)	10,665,000
Premium on lease revenue bond	233,476	-	(95,161)	138,315
Net OPEB liabilities	7,362,436	1,718,495	(706,889)	8,374,042
Compensated absences	711,299	491,290	(533,474)	669,115
Net pension liability	10,200,181	6,706,220	(14,095,918)	2,810,483
Total	$ 34,209,449	$ 8,916,005	$ (17,152,143)	$ 25,973,311

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Direct Borrowings and Placements	
	Principal	Interest
2023	$ 1,773,707	$ 487,612
2024	1,751,959	400,513
2025	1,797,832	315,050
2026	1,158,842	250,873
2027	1,195,978	209,302
2028-2032	4,008,752	562,984
2033-2037	1,438,000	221,605
2038-2040	787,000	37,974
	$ 13,912,070	$ 2,485,913

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Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Governmental Activities: (Continued)

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
General Obligation Bonds:						
GO Bond	3.10-5.10%	5/15/2002	7/15/2023	$ 1,900,000	$ 95,000	$ 95,000
GO Bond	4.10-5.10%	5/15/2008	7/15/2028	1,880,000	775,000	115,000
GO Bond	3.60-5.35%	12/11/2008	1/15/2029	6,698,941	2,377,070	366,707
Subtotal GO Bond					$ 3,247,070	$ 576,707
Premium on Bond	n/a	n/a	n/a	n/a	69,286	8,662
Total General Obligation Bonds					$ 3,316,356	$ 585,369
Lease Revenue Bonds: (1)						
2014C	3.025-5.125%	11/18/2014	4/1/2033	$ 11,885,000	$ 3,030,000	$ 975,000
2019 (2)	3.171%	8/14/2019	10/1/2039	3,924,000	3,680,000	130,000
2021B (2)	1.930%	5/6/2021	5/6/2033	3,736,000	3,662,000	68,000
2021C (2)	1.930%	5/6/2021	5/6/2034	3,736,000	293,000	24,000
Subtotal Lease Revenue Bonds					$ 10,665,000	$ 1,197,000
Premium on Bond	n/a	n/a	n/a	n/a	138,315	95,161
Total Lease Revenue Bonds					$ 10,803,315	$ 1,292,161
Other Obligations:						
Net OPEB Liabilities	n/a	n/a	n/a	n/a	$ 8,374,042	$ -
Compensated Absences	n/a	n/a	n/a	n/a	669,115	501,836
Net Pension Liability	n/a	n/a	n/a	n/a	2,810,483	-
Total Other Obligations					$ 11,853,640	$ 501,836
Total Long-term Obligations					$ 25,973,311	$ 2,379,366

(1) In the event of default, the lender of the related bonds may declare the entire unpaid principal and interest on the issuance as due and payable.

(2) Debt is collateralized by the underlying property.

The 2014C lease revenue bond was issued by the Tazewell County IDA for renovations to the Courthouse building which is utilized by the County. Payments on the debt issuance are made by the County directly to the issuer. As a result, the debt and the asset are shown in the County's financial statements.

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Business-type Activities:

Landfill Fund

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
Revenue bonds	$ 3,295,000	$ -	$ (20,000)	$ 3,275,000
Landfill closure/postclosure liability	9,579,762	1,058,974	-	10,638,736
Total	$ 12,874,762	$ 1,058,974	$ (20,000)	$ 13,913,736

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements Principal	Interest
2023	$ 20,000	$ 52,893
2024	375,000	49,693
2025	412,000	43,318
2026	603,000	35,097
2027	612,000	25,255
2028-2032	1,253,000	20,371
Totals	$ 3,275,000	$ 226,627

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Business-type Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Revenue Bonds	1.62%	5/6/2021	5/6/2029	$ 3,295,000	$ 3,275,000	$ 20,000
Other Obligations:						
Landfill Closure/ Postclosure Liability	n/a	n/a	n/a	n/a	$ 10,638,736	$ -
Total Long-term Obligations					$ 13,913,736	$ 20,000

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board

The following is a summary of long-term obligations of the Component Unit School Board for the year ended June 30, 2022:

	Beginning Balance	Issuances/ Increases	Retirements/ Decreases	Ending Balance
Direct Borrowings and Placements:				
Loans payable	$ 1,351,423	$ -	$ (807,142)	$ 544,281
Net pension liability	49,432,862	12,400,201	(35,402,661)	26,430,402
Net OPEB liabilites	21,549,190	3,979,369	(3,324,642)	22,203,917
Compensated absences	609,959	407,792	(457,469)	560,282
Total	$ 72,943,434	$ 16,787,362	$ (39,991,914)	$ 49,738,882

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements	
	Principal	Interest
2023	$ 544,281	$ 13,884

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Loan Payable - PNC Equipment - AC Project	4.195%	10/5/2007	10/5/2022	$ 4,792,700	$ 144,007	$ 144,007
Loan Payable - PNC Equipment - Energy Project	2.550%	3/10/2015	10/10/2022	3,118,167	400,274	400,274
Total Direct Borrowings and Placements					$ 544,281	$ 544,281
Other Obligations:						
Net Pension Liability	n/a	n/a	n/a	n/a	$ 26,430,402	$ -
Net OPEB Liabilities	n/a	n/a	n/a	n/a	22,203,917	-
Compensated Absences	n/a	n/a	n/a	n/a	560,282	420,212
Total Other Obligations					$ 49,194,601	$ 420,212
Total Long-term Obligations					$ 49,738,882	$ 964,493

Note 7 – Compensated Absences:

Compensated Absences:
The County has accrued liabilities arising from outstanding compensated absences. Each county employee earns annual leave at various rates. Vested or accumulated leave is reported as an expenditure and a liability of the fund that will pay it. The County has outstanding accrued vacation and sick pay totaling $669,115 in the general fund.

The School Board has accrued liabilities arising from outstanding compensated absences. Vacation and sick leave are accrued at various rates and paid out at $50 per day upon retirement. The School Board has outstanding accrued vacation and sick pay totaling $560,282.

Note 8 – Pension Plans:

Plan Description

All full-time, salaried permanent employees of the County, Tazewell County PSA and Tazewell County Airport Authority ("Component Units"), and (nonprofessional) employees of public school divisions are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Note 8 – Pension Plans: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government and Other Component Units	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	280	244
Inactive members:		
Vested inactive members	47	20
Non-vested inactive members	73	77
Inactive members active elsewhere in VRS	127	26
Total inactive members	247	123
Active members	300	173
Total covered employees	827	540

Note 8 – Pension Plans: (Continued)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The County's and Component Units contractually required employer contribution rate for the year ended June 30, 2022 was 12.16% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $1,313,810 and $1,216,175 for the years ended June 30, 2022 and June 30, 2021, respectively. Contributions to the pension plan from the Component Units were $195,850 and $191,688 for the years ended June 30, 2022 and June 30, 2021, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2022 was 15.28% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $554,929 and $503,719 for the years ended June 30, 2022 and June 30, 2021, respectively.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net pension. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2021. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees (Continued)

Mortality rates:

All Others (Non-10 Largest) – Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

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Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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Note 8 – Pension Plans: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Mulit-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year expected return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

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Note 8 – Pension Plans: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2021, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2021, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)
Balances at June 30, 2020	$ 54,646,243	$ 44,446,062	$ 10,200,181
Changes for the year:			
Service cost	$ 1,116,259	$ -	$ 1,116,259
Interest	3,613,199	-	3,613,199
Differences between expected and actual experience	(207,767)	-	(207,767)
Assumption changes	1,892,512	-	1,892,512
Impact in change in proportion	288,176	234,385	53,791
Contributions - employer	-	1,213,082	(1,213,082)
Contributions - employee	-	523,307	(523,307)
Net investment income	-	12,150,619	(12,150,619)
Benefit payments, including refunds	(2,811,039)	(2,811,039)	-
Administrative expenses	-	(30,459)	30,459
Other changes	-	1,143	(1,143)
Net changes	$ 3,891,340	$ 11,281,038	$ (7,389,698)
Balances at June 30, 2021	$ 58,537,583	$ 55,727,100	$ 2,810,483

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Other Component Units		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2020	$ 8,968,734	$ 7,294,640	$ 1,674,094
Changes for the year:			
Service cost	$ 176,388	$ -	$ 176,388
Interest	570,948	-	570,948
Differences between expected and actual experience	(32,831)	-	(32,831)
Assumption changes	299,051	-	299,051
Impact in change in proportion	(288,176)	(234,385)	(53,791)
Contributions - employer	-	191,688	(191,688)
Contributions - employee	-	82,692	(82,692)
Net investment income	-	1,920,008	(1,920,008)
Benefit payments, including refunds	(444,193)	(444,193)	-
Administrative expenses	-	(4,813)	4,813
Other changes	-	181	(181)
Net changes	$ 281,187	$ 1,511,178	$ (1,229,991)
Balances at June 30, 2021	$ 9,249,921	$ 8,805,818	$ 444,103

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Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Component Unit School Board - Nonprofessional		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2020	$ 27,625,995	$ 20,480,154	$ 7,145,841
Changes for the year:			
Service cost	$ 281,580	$ -	$ 281,580
Interest	1,799,889	-	1,799,889
Differences between expected and actual experience	80,585	-	80,585
Assumption changes	896,175	-	896,175
Contributions - employer	-	503,723	(503,723)
Contributions - employee	-	158,847	(158,847)
Net investment income	-	5,446,221	(5,446,221)
Benefit payments, including refunds	(1,921,932)	(1,921,932)	-
Administrative expenses	-	(14,390)	14,390
Other changes	-	501	(501)
Net changes	$ 1,136,297	$ 4,172,970	$ (3,036,673)
Balances at June 30, 2021	$ 28,762,292	$ 24,653,124	$ 4,109,168

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

The following presents the net pension liability of the County, Other Component Units, and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County's, Other Component Unit's, and Component Unit School Board's (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County - Primary Government			
Net Pension Liability	$ 10,205,119	$ 2,810,483	$ (3,297,305)
Other Component Units			
Net Pension Liability	$ 1,612,585	$ 444,103	$ (521,031)
Component Unit School Board (Nonprofessional)			
Net Pension Liability	$ 7,152,644	$ 4,109,168	$ 1,534,018

Note 8 – Pension Plans: (Continued)

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

For the year ended June 30, 2022, the County, Other Component Units, and Component Unit School Board (nonprofessional) recognized pension expense of $516,974, $88,218, and $214,884, respectively. At June 30, 2022, the County, Other Component Units, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units Tazewell County		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,794	$ 144,760	$ 456	$ 22,916	$ 42,393	$ 29,233
Change in assumptions	1,284,257	-	203,083	-	471,448	-
Net difference between projected and actual earnings on pension plan investments	-	6,047,474	-	947,455	-	2,674,302
Impact of change in proportion	35,400	-	-	35,400	-	-
Employer contributions subsequent to the measurement date	1,313,810	-	195,850	-	554,929	-
Total	$ 2,636,261	$ 6,192,234	$ 399,389	$ 1,005,771	$ 1,068,770	$ 2,703,535

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

$1,313,810, $195,850, and $554,929 reported as deferred outflows of resources related to pensions resulting from the County's, Other Component Units', and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)
2023	$ (818,359)	$ (138,237)	$ (190,809)
2024	(821,179)	(140,587)	(555,838)
2025	(1,395,857)	(233,546)	(621,692)
2026	(1,834,388)	(289,862)	(821,355)

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information related to the plan description is included in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2022 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $4,256,299 and $4,067,701 for the years ended June 30, 2022 and June 30, 2021, respectively.

In June 2021, the Commonwealth made a special contribution of approximately $61.3 million to the VRS Teacher Retirement Plan. This special payment was authorized by a budget amendment included in Chapter 552 of the 2021 Appropriation Act, and is classified as a non-employer contribution.

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

At June 30, 2022, the school division reported a liability of $22,321,234 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2020. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion was 0.28753% as compared to 0.29060% at June 30, 2020.

For the year ended June 30, 2022, the school division recognized pension expense of $(1,179,522). Since there was a change in proportionate share between the measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,901,188
Net difference between projected and actual earnings on pension plan investments	3,910,622	14,066,244
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,974,728
Employer contributions subsequent to the measurement date	4,256,299	-
Total	$ 8,166,921	$ 18,942,160

$4,256,299 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	
2023	$ (4,134,795)
2024	(3,501,377)
2025	(3,322,122)
2026	(4,076,264)
2027	3,020

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increase, including inflation	3.50% - 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2021, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	$	53,381,141
Plan Fiduciary Net Position		45,617,878
Employers' Net Pension Liability (Asset)	$	7,763,263
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		85.46%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

The long term expected rate of return and discount rate information previously described also apply to this plan.

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability	$ 43,078,773	$ 22,321,234	$ 5,245,386

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government, Other Component Units, and Component Unit School Board

Aggregate Pension Information

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	$ 2,636,261	$ 6,192,234	$ 2,810,483	$ 593,132	$ -	$ -	$ -	$ -
Other Component Units	-	-	-	-	399,389	1,005,771	444,103	12,060
Totals	$ 2,636,261	$ 6,192,234	$ 2,810,483	$ 593,132	$ 399,389	$ 1,005,771	$ 444,103	$ 12,060

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:				
School Board Nonprofessional	$ 1,068,770	$ 2,703,535	$ 4,109,168	$ 214,884
School Board Professional	8,166,921	18,942,160	22,321,234	(1,179,522)
Totals	$ 9,235,691	$ 21,645,695	$ 26,430,402	$ (964,638)

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance:

Plan Description

In addition to the pension benefits described in Note 8, the County administers an agent multiple employer healthcare plan for County employees as well as employees of the Other Component Units and the Component Unit School Board. The plan provides post-employment health care benefits to all eligible permanent employees who meet the requirements under the County's pension plan. The plan does not issue a publicly available financial report.

Benefits Provided

The plan provides health insurance benefits to eligible retirees and their spouses. To be eligible, employees must meet the age and service criteria for retirement benefits under VRS, which requires that the employee be (1) age 50 with 10 years of service; (2) age 55 with 5 years of service; or (3) age 65 with 5 years of service. Additionally, the employee must be of full-time status in VRS and must be covered by the active plan at the time of retirement. Coverage continues for the earlier of a period of fifteen years or reaching Medicare eligibility at age 65.

Health benefits include medical and dental. Participating retirees pay 100% of monthly premiums to continue with the County's insurance plans.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Plan Membership

At July 1, 2021 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	Component Units Tazewell County	Component Unit School Board
Total active employees with coverage	234	39	644
Total retirees with coverage	18	-	78
Total	252	39	722

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the Board of Supervisors. The amounts paid by the County, Other Component Units, and Component Unit School Board, for OPEB as the benefits came due during the year ended June 30, 2022 were $261,778, $25,744, and $542,478, respectively.

Total OPEB Liability

The County's total OPEB liability was measured as of July 1, 2021. The total OPEB liability was determined by an actuarial valuation as July 1, 2020.

Actuarial Assumptions

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Healthcare Cost Trend Rates	8.09% for Public Schools, 8.46% for DSS and 10.00% for the County and PSA for fiscal year end 2021 (to reflect actual experience), then 7.00% for fiscal year end 2022, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increases	Service-graded
Discount Rate	1.92%

The mortality rates were calculated using the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is from a 20-Year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher. Since the plan has no assets, the discount rate is equal to the Fidelity Index's "20-year Municipal GO AA Index" as of the measurement date. The final equivalent single discount rate used for this year's valuation is 1.92% as of the end of the fiscal year.

Changes in Total OPEB Liability

	Primary Government	Other Component Units	Component Unit School Board
Balances at June 30, 2020	$ 6,540,006	$ 634,000	$ 14,669,994
Changes for the year:			
Service cost	332,000	44,000	475,000
Interest	165,000	17,000	364,000
Difference between expected and actual experience	221,994	6,000	(259,994)
Changes in assumptions	791,000	65,000	1,461,000
Contributions - employer	(261,000)	-	(569,000)
Net changes	$ 1,248,994	$ 132,000	$ 1,471,006
Balances at June 30, 2021	$ 7,789,000	$ 766,000	$ 16,141,000

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (0.92%) or one percentage point higher (2.92%) than the current discount rate:

	Rate		
	1% Decrease 0.92%	Current Discount 1.92%	1% Increase 2.92%
Proportionate share of the healthcare total OPEB liability:			
County	$ 8,411,585	$ 7,789,000	$ 7,208,037
Other Component Units	$ 827,223	$ 766,000	$ 708,863
Component Unit School Board	$ 17,431,192	$ 16,141,000	$ 14,937,100

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Rate		
	1% Decrease	Healthcare Cost Trend	1% Increase
Proportionate share of the healthcare net OPEB liability:			
County	$ 6,932,066	$ 7,789,000	$ 9,367,231
Other Component Units	$ 681,723	$ 766,000	$ 921,205
Component Unit School Board	$ 14,365,211	$ 16,141,000	$ 19,411,564

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2022, the County, Other Component Units, and Component Unit School Board recognized OPEB expense in the amounts of $709,000, ($35,000), and $670,000, respectively. At June 30, 2022, the County, Other Component Units, and Component Unit School Board, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Other Component Units		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 41,001	$ 524,187	$ 4,033	$ 51,550	$ 84,966	$ 1,086,263
Changes in assumptions	1,063,512	83,580	104,589	8,220	2,203,899	173,200
Employer contributions subsequent to the measurement date	261,778	-	25,744	-	542,478	-
Total	$ 1,366,291	$ 607,767	$ 134,366	$ 59,770	$ 2,831,343	$ 1,259,463

$261,778, $25,744, and $542,478 was reported as deferred outflows of resources related to OPEB resulting from the County, Other Component Units, and Component Unit School Board, respectively, contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board
2023	$ (18,924)	$ (1,861)	$ (39,215)
2024	9,147	899	18,954
2025	236,861	23,294	490,845
2026	178,198	17,525	369,277
2027	91,464	8,995	189,541

Additional disclosures on changes in total OPEB liability and related ratios can be found in the required supplementary information following the notes to the financial statements.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended.

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was $8,722 as of June 30, 2022.

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Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2022 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the GLI Plan from the Primary Government were $61,147 and $56,021 for the years ended June 30, 2022 and June 30, 2021, respectively.

Contributions to the GLI Plan from the Other Component Units were $9,115 and $8,852 for the years ended June 30, 2022 and June 30, 2021, respectively.

Contributions to the GLI Plan from the Component Unit School Board (nonprofessional) were $20,662 and $18,620 for the years ended June 30, 2022 and June, 30, 2021, respectively.

Contributions to the GLI Plan from the Component Unit School Board (professional) were $142,818 and $136,169 for the years ended June 30, 2022 and June, 30, 2021, respectively.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

Primary Government GLI Plan

At June 30, 2022, the entity reported a liability of $585,042 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.05026% as compared to 0.04931% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $11,211. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

Other Component Units Group Life Insurance Plan

At June 30, 2022, the entity reported a liability of $92,447 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.00794% as compared to 0.00809% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $1,772. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (nonprofessional) GLI Program

At June 30, 2022, the entity reported a liability of $194,434 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.01670% as compared to 0.01730% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $(5,928). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (professional) GLI Program

At June 30, 2022, the entity reported a liability of $1,421,925 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.12210% as compared to 0.12310% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $(7,651). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Other Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 66,726	$ 4,458	$ 10,544	$ 704
Net difference between projected and actual earnings on GLI OPEB plan investments	-	139,637	-	22,065
Change in assumptions	32,253	80,046	5,097	12,649
Changes in proportionate share	8,719	35,487	1,378	5,608
Employer contributions subsequent to the measurement date	61,147	-	9,115	-
Total	$ 168,845	$ 259,628	$ 26,134	$ 41,026

	Component Unit School Board (Nonprofessional)		Component Unit School Board (Professional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 22,176	$ 1,481	$ 162,176	$ 10,834
Net difference between projected and actual earnings on GLI OPEB plan investments	-	46,407	-	339,383
Change in assumptions	10,719	26,603	78,390	194,550
Changes in proportionate share	-	42,419	-	188,725
Employer contributions subsequent to the measurement date	20,662	-	142,818	-
Total	$ 53,557	$ 116,910	$ 383,384	$ 733,492

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

$61,147, $9,115, $20,662, and $142,818 reported as deferred outflows of resources related to the GLI OPEB resulting from the County's, Other Component Units', Component Unit School Board (nonprofessional)'s and Component Unit School Board (professional)'s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)	Component Unit School Board (Professional)
2023	$ (41,578)	$ (6,570)	$ (23,472)	$ (135,954)
2024	(32,205)	(5,089)	(20,079)	(114,119)
2025	(27,665)	(4,371)	(16,779)	(95,901)
2026	(43,878)	(6,934)	(19,146)	(122,915)
2027	(6,604)	(1,043)	(4,539)	(24,037)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS ACFR.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – Hazardous Duty Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2021, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	GLI OPEB Plan
Total GLI OPEB Liability	$ 3,577,346
Plan Fiduciary Net Position	2,413,074
GLI Net OPEB Liability (Asset)	$ 1,164,272
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.45%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return (Continued)

*On October 10, 2019 the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS Fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy and at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Proportional share of the GLI Plan Net OPEB Liability			
Primary Government	$ 854,768	$ 585,042	$ 367,227
Other Component Units	$ 135,068	$ 92,447	$ 58,028
Component Unit School Board (Nonprofessional)	$ 284,074	$ 194,434	$ 122,045
Component Unit School Board (Professional)	$ 2,077,484	$ 1,421,925	$ 892,531

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC Plan OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Plan was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

Benefit Amounts

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire, the monthly benefit is $4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: $4.00 per month, multiplied by twice the amount of service credit, or $4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2022 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were $319,276 and $304,224 for the years ended June 30, 2022 and June 30, 2021, respectively.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

At June 30, 2022, the school division reported a liability of $3,649,701 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2021 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020 and rolled forward to the measurement date of June 30, 2021. The school division's proportion of the Net VRS Teacher Employee HIC Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Plan was 0.28434% as compared to 0.28770% at June 30, 2020.

For the year ended June 30, 2022, the school division recognized VRS Teacher Employee HIC OPEB expense of $186,386. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 63,687
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	48,078
Change in assumptions	98,658	14,668
Change in proportionate share	-	439,088
Employer contributions subsequent to the measurement date	319,276	-
Total	$ 417,934	$ 565,521

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

$319,276 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2023	$ (115,319)
2024	(115,865)
2025	(106,831)
2026	(81,623)
2027	(35,926)
Thereafter	(11,299)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teacher Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2021, NOL amounts for the VRS Teacher Employee HIC Plan are as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	$ 1,477,874
Plan Fiduciary Net Position	194,305
Teacher Employee Net HIC OPEB Liability (Asset)	$ 1,283,569
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	13.15%

The total Teacher Employee HIC OPEB liability is calculated by the System's actuary, and the plan's fiduciary net position is reported in the System's financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019 the VRS Board elected a long-term rate of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2021, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division's Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 4,108,552	$ 3,649,701	$ 3,261,404

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/ Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

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Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Political Subdivision Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

Benefit Amounts

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is $1.50 per year of service per month with a maximum benefit of $45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is $45.00 per month.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	159
Inactive members:	
Vested inactive members	1
Active members	173
Total covered employees	333

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The Component Unit School Board's contractually required employer contribution rate for the year ended June 30, 2022 was 1.64% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2020. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the Component Unit School Board to the HIC Plan were $61,980 and $56,225 for the years ended June 30, 2022 and June 30, 2021, respectively.

During the 2020 session, House Bill 1513 was enacted. This bill required the addition of Health Insurance Credit benefits for non-teacher employees effective July 1, 2021. While benefit payments became effective July 1, 2021, employees were required to pre-fund the benefits beginning July 1, 2020. The bill impacted 95 employers and resulted in approximately $2.5 million of additional employer contributions in FY 2021.

Net HIC OPEB Liability

The Component Unit School Board's net HIC OPEB liability was measured as of June 30, 2021. The total HIC OPEB liability was determined by an actuarial valuation performed as of June 30, 2020, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2020	$ 782,665	$ -	$ 782,665
Changes for the year:			
Service cost	$ 5,537	$ -	$ 5,537
Interest	52,830	-	52,830
Assumption changes	19,263	-	19,263
Contributions - employer	-	56,225	(56,225)
Net investment income	-	7,462	(7,462)
Administrative expenses	-	(249)	249
Net changes	$ 77,630	$ 63,438.00	$ 14,192
Balances at June 30, 2021	$ 860,295	$ 63,438	$ 796,857

Sensitivity of the Component Unit School Board's HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the Component Unit School Board's HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the Component Unit School Board's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Component Unit School Board's Net HIC OPEB Liability	$ 872,522	$ 796,857	$ 731,369

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

HIC Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIC Plan OPEB

For the year ended June 30, 2022, the Component Unit School Board recognized HIC Plan OPEB expense of 61,345. At June 30, 2022, the Component Unit School Board reported deferred outflows of resources and deferred inflows of resources related to the Component Unit School Board's HIC Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on HIC OPEB plan investments	$ -	$ 4,458
Change in assumptions	13,530	-
Employer contributions subsequent to the measurement date	61,980	-
Total	$ 75,510	$ 4,458

$61,980 reported as deferred outflows of resources related to the HIC OPEB resulting from the Component Unit School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2023	$ 4,618
2024	4,618
2025	949
2026	(1,113)

HIC Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/pdf/publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 13 – Aggregate OPEB Information:

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:								
Group Life Insurance Plan:								
County	$ 168,845	$ 259,628	$ 585,042	$ 11,211	$ -	$ -	$ -	$ -
Component Units	-	-	-	-	26,134	41,026	92,447	1,772
Health Insurance Credit Plan:								
County Stand-Alone Plan	1,366,291	607,767	7,789,000	709,000	-	-	-	-
Component Units Stand-Alone Plan	-	-	-	-	134,366	59,770	766,000	(35,000)
Totals	$ 1,535,136	$ 867,395	$ 8,374,042	$ 720,211	$ 160,500	$ 100,796	$ 858,447	$ (33,228)

Note 13 – Aggregate OPEB Information: (Continued)

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:				
Group Life Insurance Plan:				
School Board Nonprofessional	$ 53,557	$ 116,910	$ 194,434	$ (5,928)
School Board Professional	383,384	733,492	1,421,925	(7,651)
Health Insurance Credit Plan:				
School Board Health Insurance Credit Plan	75,510	4,458	796,857	61,345
Teacher Health Insurance Credit Plan	417,934	565,521	3,649,701	186,386
School Stand-Alone Plan	2,831,343	1,259,463	16,141,000	670,000
Totals	$ 3,761,728	$ 2,679,844	$ 22,203,917	$ 904,152

Note 14 – Contingent Liabilities:

Federal programs in which the County and its component units participate were audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (the Uniform Guidance). Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements. Matters of noncompliance were disclosed by audit and the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowances of current grant program expenditures, if any, would be immaterial.

Note 15 – Landfill Closure and Post-closure Care Cost:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used at each balance sheet date. Of the $17,796,737 reported as landfill closure and post closure care liability at June 30, 2022, $10,638,736 represents the cumulative amount reported to date based on use of 58.00 percent of the estimated capacity of the landfill.

The County will recognize the remaining estimated cost of closure and post-closure care of $7,158,001 as the remaining capacity is filled. The County expects to close the landfill in 2055. Actual costs may be higher due to inflation, changes in technology or changes in regulations. These estimated amounts are based on what it would cost to perform all closure and post closure care in 2022.

The County uses the Commonwealth of Virginia's financial assurance mechanism to meet the Department of Environmental Quality's assurance requirements for landfill closure and post-closure costs. The County has demonstrated financial assurance requirements for closure and post closure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

Note 16 – Risk Management:

The County and its component unit – School Board is 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 the government carries commercial insurance. The County and its component unit – School Board participate with other localities in a public entity risk pool for their coverage of general liability and auto insurance with the Virginia Municipal Liability Pool. Each member of this risk pool jointly and severally agrees to assume, pay and discharge any liability. The County and its component unit – School Board pay the Virginia Municipal Group contributions and assessments based upon classification and rates into a designated cash reserve fund out of which expenses of the pool, claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the pool may assess all members in the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The County and its component unit – School Board continue to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 17 – Deferred/Unavailable Revenue:

Deferred/unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Deferred/unavailable revenue is comprised of the following:

	Government-wide Statements	Balance Sheet
	Governmental Activities	Governmental Funds
Primary Government		
Long-term portion of opioid settlement receivable that is not available for funding of current expenditures	$ -	$ 1,814,784
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures (amount due but not collected at 6/30)	-	3,167,966
Property taxes due in December 2022	20,493,463	20,493,463
Prepaid property taxes due in December 2022 but paid in advance by the taxpayers	1,032,131	1,032,131
Total deferred/unavailable revenue	$ 21,525,594	$ 26,508,344

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Note 18 – Surety Bonds:

Commonwealth of America, Division of Risk Management	Amount
Tammy Allison, Clerk of the Circuit Court	$ 710,000
David Larimer, Treasurer	500,000
David Anderson, Commissioner of the Revenue	3,000
Brian Hieatt, Sheriff	30,000
The above constitutional officers' employees	
Blanket bond	50,000
Landfill employees	20,000
VACO Insurance Program:	
All School Board employees – blanket	250,000
Fidelity and Deposit Company of Maryland Surety:	
C. Eric Young, County Administrator	50,000
St. Paul Fire and Marine Insurance Company	
David Taylor, Interim Director of Social Services	25,000
All Social Services employees – blanket	100,000

Note 19 – Nonspendable, Restricted, and Committed Fund Balances/Net Position by Fund:

	Governmental Activities							Component Unit - School Board		
	General Fund	County CIP Fund	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total	School Operating Fund	School Activity Fund	Total
Fund Balance:										
Nonspendable:										
Prepaid items	$ 56,926	$ -	$ -	$ -	$ -	$ -	$ 56,926	$ 531,827	$ -	$ 531,827
Restricted:										
Public safety	$ 85,463	$ -	$ -	$ -	$ -	$ -	$ 85,463	$ -	$ -	$ -
Health insurance	339,614	-	-	-	-	-	339,614	2,821,627	-	2,821,627
Opioid settlement	65,306	-	-	-	-	-	65,306	-	-	-
Total restricted balances	$ 490,383	$ -	$ -	$ -	$ -	$ -	$ 425,077	$ 2,821,627	$ -	$ 2,821,627
Committed funds:										
Wireless fund	$ 35,834	$ -	$ -	$ -	$ -	$ -	$ 35,834	$ -	$ -	$ -
Recreation	38,057	-	-	-	-	-	38,057	-	-	-
Capital projects	-	378,875	-	-	-	-	378,875	-	-	-
Law library	-	-	48,793	-	-	-	48,793	-	-	-
Coal road improvements	-	-	-	1,910,184	-	-	1,910,184	-	-	-
Coal road economic development	-	-	-	-	161,019	-	161,019	-	-	-
Damage stamp	-	-	-	-	-	42	42	-	-	-
Education	-	-	-	-	-	-	-	12,810,833	1,112,648	13,923,481
Total committed balances	$ 73,891	$ 378,875	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,572,804	$ 12,810,833	$ 1,112,648	$ 13,923,481
Net Position:										
Restricted:										
Public safety	n/a	n/a	n/a	n/a	n/a	n/a	$ 85,463	n/a	n/a	$ -
Health insurance	n/a	n/a	n/a	n/a	n/a	n/a	339,614	n/a	n/a	2,821,627
Opioid settlement	n/a	n/a	n/a	n/a	n/a	n/a	1,880,090	n/a	n/a	-
Total restricted balances							$ 2,305,167			$ 2,821,627

Note 20 – COVID-19 Pandemic:

The COVID-19 pandemic and its impact on operations continues to evolve. Specific to the County, COVID-19 impacted various parts of its 2021 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Federal relief has been received through various programs. Management believes the County is taking appropriate actions to mitigate the negative impact. The extent to which COVID-19 may impact operations in subsequent years remains uncertain, and management is unable to estimate the effects on future results of operations, financial condition, or liquidity for fiscal year 2023.

ARPA Funding

On March 11, 2021, the American Rescue Plan (ARPA) Act of 2021 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments are to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered approximately 12 months later.

On June 22, 2021, the County received its share of the first half of the CSLFRF funds. The second half of funding was received on July 11, 2022, shortly after year end. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of $2,413,720 from the initial allocation are reported as unearned revenue as of June 30.

ESF Funding

The CARES Act also established the Education Stabilization Fund (ESF) and allocated $30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law on December 27, 2020 and added $81.9 billion to the ESF. In March 2021, the American Rescue Plan Act (ARP Act), in support of ongoing state and institutional COVID-19 recovery efforts, added more than $170 billion to the ESF. The School Board is receiving this funding from the Virginia Department of Education on a reimbursement basis.

Note 21 - Additional Federal Grant Revenue:

The County of Tazewell, Virginia had $5,694,068 in federal funding that was not previously reported due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2022 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been restated to reflect this correction.

Note 22 – Restatement of Beginning Balances:

Beginning net position and fund balance for the School Board was restated due to the reissuance of 2021 audit report for federal funding that was not previously reported due to the timing of the requests for funds.

	Fund Balance	Net Position
	Component Unit - School Board	Component Unit - School Board
Beginning balance, as previously stated	$ 10,270,079	$ (31,379,316)
Reissuance of 2021 audit report	2,713,792	2,713,792
Beginning balance, as restated	$ 12,983,871	$ (28,665,524)

Note 23 – Upcoming Pronouncements:

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs),* (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 99, *Omnibus 2022*, addresses (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to for fiscal years beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*, provides more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability for accounting changes and error corrections. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Exhibit 12

County of Tazewell, Virginia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
General Property Taxes	$ 33,228,982	$ 33,228,982	$ 33,291,477	$ 62,495
Other Local Taxes	7,749,812	7,749,812	8,985,598	1,235,786
Permits, Privilege Fees and Regulatory Licenses	141,125	141,125	175,997	34,872
Fines and Forfeitures	40,000	40,000	44,935	4,935
Revenue from Use of Money and Property	289,294	289,294	292,984	3,690
Charges for Services	138,250	138,250	167,815	29,565
Miscellaneous	427,500	427,500	365,657	(61,843)
Recovered Costs	1,924,346	1,924,346	2,309,631	385,285
Intergovernmental:				
Commonwealth	14,127,454	14,127,454	13,764,647	(362,807)
Federal Government	22,372,074	22,372,074	8,374,459	(13,997,615)
Total Revenues	$ 80,438,837	$ 80,438,837	$ 67,773,200	$ (12,665,637)
EXPENDITURES:				
Current:				
General Government Administration	$ 14,798,540	$ 14,798,540	$ 6,792,029	$ 8,006,511
Judicial Administration	2,556,554	2,556,554	2,693,612	(137,058)
Public Safety	15,320,692	15,320,692	14,771,370	549,322
Public Works	1,309,782	1,309,782	1,153,047	156,735
Health and Welfare	13,411,885	13,411,885	13,484,808	(72,923)
Education	12,373,979	12,373,979	11,430,568	943,411
Parks, Recreation and Cultural	1,665,293	1,665,293	1,887,116	(221,823)
Community Development	9,109,880	9,109,880	1,414,009	7,695,871
Non-Departmental	8,784,766	8,784,766	512,910	8,271,856
Debt Service:				
Principal Retirement	2,177,391	2,177,391	1,712,039	465,352
Interest and Other Fiscal Charges	716,830	716,830	563,629	153,201
Total Expenditures	$ 82,225,592	$ 82,225,592	$ 56,415,137	$ 25,810,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,786,755)	$ (1,786,755)	$ 11,358,063	$ 13,144,818
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 5,000	$ 5,000	$ -
Transfers Out	(1,022,750)	(1,022,750)	(2,041,892)	(1,019,142)
Total Other Financing Sources (Uses)	$ (1,017,750)	$ (1,017,750)	$ (2,036,892)	$ (1,019,142)
Net Change in Fund Balance	$ (2,804,505)	$ (2,804,505)	$ 9,321,171	$ 12,125,676
Fund Balance - Beginning	2,804,505	2,804,505	14,115,672	11,311,167
Fund Balance - Ending	$ -	$ -	$ 23,436,843	$ 23,436,843

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 1,116,259	$ 1,065,150	$ 1,004,039	$ 1,015,173	$ 1,090,137	$ 1,095,549	$ 1,086,879	$ 1,078,495
Interest	3,613,198	3,482,375	3,386,517	3,310,997	3,202,401	3,043,467	2,899,146	2,767,693
Change of assumptions	1,892,513	-	1,476,634	-	(156,883)	-	-	-
Differences between expected and actual experience	(207,767)	(20,986)	142,508	(305,314)	(7,195)	651,020	313,432	-
Impact in change in proportion	288,176	(45,957)	(328,076)	(40,854)	(209,616)	(111,024)	-	-
Benefit payments	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Net change in total pension liability	$ 3,891,340	$ 1,538,478	$ 3,120,079	$ 1,313,701	$ 1,512,653	$ 2,465,407	$ 2,259,741	$ 1,949,234
Total pension liability - beginning	54,646,243	53,107,765	49,987,686	48,673,985	47,161,332	44,695,925	42,436,184	40,486,950
Total pension liability - ending (a)	$ 58,537,583	$ 54,646,243	$ 53,107,765	$ 49,987,686	$ 48,673,985	$ 47,161,332	$ 44,695,925	$ 42,436,184
Plan fiduciary net position								
Impact in change in proportion	$ 234,385	$ (38,989)	$ (285,911)	$ (35,018)	$ (169,900)	$ (95,046)	$ -	$ -
Contributions - employer	1,213,082	1,045,597	1,015,055	1,010,986	1,018,151	1,110,489	1,127,068	1,109,531
Contributions - employee	523,307	491,857	494,738	497,210	491,028	527,074	515,377	495,039
Net investment income	12,150,619	864,750	2,860,605	3,064,187	4,593,798	657,018	1,688,554	5,070,273
Benefit payments	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Administrator charges	(30,459)	(29,617)	(28,648)	(26,916)	(26,855)	(23,721)	(23,151)	(27,328)
Other	1,143	(1,005)	(1,799)	(2,704)	(4,077)	(280)	(356)	268
Net change in plan fiduciary net position	$ 11,281,038	$ (609,511)	$ 1,492,497	$ 1,841,444	$ 3,495,954	$ (38,071)	$ 1,267,776	$ 4,750,829
Plan fiduciary net position - beginning	44,446,062	45,055,573	43,563,076	41,721,632	38,225,678	38,263,749	36,995,973	32,245,144
Plan fiduciary net position - ending (b)	$ 55,727,100	$ 44,446,062	$ 45,055,573	$ 43,563,076	$ 41,721,632	$ 38,225,678	$ 38,263,749	$ 36,995,973
County's net pension liability - ending (a) - (b)	$ 2,810,483	$ 10,200,181	$ 8,052,192	$ 6,424,610	$ 6,952,353	$ 8,935,654	$ 6,432,176	$ 5,440,211
Plan fiduciary net position as a percentage of the total pension liability	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 10,391,181	$ 10,098,852	$ 9,731,606	$ 9,910,529	$ 9,859,374	$ 9,964,213	$ 10,048,316	$ 9,720,135
County's net pension liability as a percentage of covered payroll	27.05%	101.00%	82.74%	64.83%	70.52%	89.68%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Other Component Units
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 176,388	$ 174,816	$ 163,776	$ 157,842	$ 168,446	$ 163,654	$ 159,256	$ 158,027
Interest	570,949	571,541	552,397	514,803	494,813	454,636	424,797	405,539
Change of assumptions	299,050	-	240,864	-	(24,240)	-	-	-
Differences between expected and actual experience	(32,831)	(3,444)	23,246	(47,471)	(1,112)	97,250	45,926	-
Impact in change of proportion	(288,176)	45,957	328,076	40,855	209,616	111,024	-	-
Benefit payments	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Net change in total pension liability	$ 281,187	$ 306,000	$ 890,529	$ 251,465	$ 475,735	$ 495,893	$ 331,107	$ 285,613
Total pension liability - beginning	8,968,734	8,662,734	7,772,205	7,520,740	7,045,005	6,549,112	6,218,005	5,932,392
Total pension liability - ending (a)	$ 9,249,921	$ 8,968,734	$ 8,662,734	$ 7,772,205	$ 7,520,740	$ 7,045,005	$ 6,549,112	$ 6,218,005
Plan fiduciary net position								
Impact in change of proportion	$ (234,385)	$ 38,990	$ 285,911	$ 35,018	$ 169,900	$ 95,046	$ -	$ -
Contributions - employer	191,688	171,608	165,572	157,191	157,318	165,886	165,145	162,576
Contributions - employee	82,692	80,725	80,700	77,308	75,870	78,735	75,516	72,536
Net investment income	1,920,008	141,926	466,612	476,429	709,802	98,146	247,413	742,927
Benefit payments	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Administrator charges	(4,813)	(4,861)	(4,673)	(4,185)	(4,149)	(3,543)	(3,393)	(4,004)
Other	181	(165)	(293)	(420)	(629)	(42)	(52)	38
Net change in plan fiduciary net position	$ 1,511,178	$ (54,647)	$ 575,999	$ 326,777	$ 736,324	$ 103,557	$ 185,757	$ 696,120
Plan fiduciary net position - beginning	7,294,640	7,349,287	6,773,288	6,446,511	5,710,187	5,606,630	5,420,873	4,724,753
Plan fiduciary net position - ending (b)	$ 8,805,818	$ 7,294,640	$ 7,349,287	$ 6,773,288	$ 6,446,511	$ 5,710,187	$ 5,606,630	$ 5,420,873
Component Units' net pension liability - ending (a) - (b)	$ 444,103	$ 1,674,094	$ 1,313,447	$ 998,917	$ 1,074,229	$ 1,334,818	$ 942,482	$ 797,132
Plan fiduciary net position as a percentage of the total pension liability	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 1,611,887	$ 1,657,458	$ 1,590,448	$ 1,531,307	$ 1,472,797	$ 1,460,017	$ 1,472,340	$ 1,424,253
Component Units' net pension liability as a percentage of covered payroll	27.55%	101.00%	82.58%	65.23%	72.94%	91.42%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Component Unit School Board (Nonprofessional)
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 281,580	$ 302,641	$ 312,522	$ 325,917	$ 353,607	$ 359,182	$ 375,904	$ 389,969
Interest	1,799,889	1,805,274	1,797,737	1,784,614	1,770,523	1,752,811	1,729,888	1,688,775
Change of assumptions	896,175	-	655,655	-	(70,894)	-	-	-
Differences between expected and actual experience	80,585	(321,563)	69,476	(208,796)	(183,199)	(243,199)	(222,538)	-
Benefit payments	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Net change in total pension liability	$ 1,136,297	$ (23,955)	$ 1,100,589	$ 208,019	$ 226,262	$ 281,045	$ 359,440	$ 619,726
Total pension liability - beginning	27,625,995	27,649,950	26,549,361	26,341,342	26,115,080	25,834,035	25,474,595	24,854,869
Total pension liability - ending (a)	$ 28,762,292	$ 27,625,995	$ 27,649,950	$ 26,549,361	$ 26,341,342	$ 26,115,080	$ 25,834,035	$ 25,474,595
Plan fiduciary net position								
Contributions - employer	$ 503,723	$ 446,165	$ 450,672	$ 496,279	$ 511,878	$ 637,931	$ 629,864	$ 589,541
Contributions - employee	158,847	165,344	167,179	179,643	185,775	191,556	190,601	190,618
Net investment income	5,446,221	398,165	1,360,432	1,494,878	2,292,108	328,681	875,280	2,714,251
Benefit payments	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Administrator charges	(14,390)	(14,365)	(14,332)	(13,492)	(13,865)	(12,500)	(12,501)	(15,068)
Other	501	(462)	(850)	(1,308)	(2,014)	(142)	(185)	143
Net change in plan fiduciary net position	$ 4,172,970	$ (815,460)	$ 228,300	$ 462,284	$ 1,330,107	$ (442,223)	$ 159,245	$ 2,020,467
Plan fiduciary net position - beginning	20,480,154	21,295,614	21,067,314	20,605,030	19,274,923	19,717,146	19,557,901	17,537,434
Plan fiduciary net position - ending (b)	$ 24,653,124	$ 20,480,154	$ 21,295,614	$ 21,067,314	$ 20,605,030	$ 19,274,923	$ 19,717,146	$ 19,557,901
School Board's net pension liability - ending (a) - (b)	$ 4,109,168	$ 7,145,841	$ 6,354,336	$ 5,482,047	$ 5,736,312	$ 6,840,157	$ 6,116,889	$ 5,916,694
Plan fiduciary net position as a percentage of the total pension liability	85.71%	74.13%	77.02%	79.35%	78.22%	73.81%	76.32%	76.77%
Covered payroll	$ 3,428,413	$ 3,526,992	$ 3,530,389	$ 3,778,109	$ 3,877,669	$ 3,958,254	$ 3,891,558	$ 3,824,515
School Board's net pension liability as a percentage of covered payroll	119.86%	202.60%	179.99%	145.10%	147.93%	172.81%	157.18%	154.70%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

Date	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
(1)	(2)	(3)	(4)	(5)	(6)
2021	0.28753%	$ 22,321,234	$ 25,146,532	88.76%	85.46%
2020	0.29060%	42,287,021	25,224,367	167.64%	71.47%
2019	0.29862%	39,300,089	24,794,223	158.51%	73.51%
2018	0.32016%	37,651,000	25,740,658	146.27%	74.81%
2017	0.33673%	41,411,000	26,133,765	158.46%	72.92%
2016	0.34666%	48,581,000	26,431,418	183.80%	68.28%
2015	0.35749%	44,995,000	26,579,014	169.29%	70.68%
2014	0.36174%	43,715,000	26,452,530	165.26%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Pension Plans
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)*	Contributions in Relation to Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2022	$ 1,313,810	$ 1,313,810	$ -	$ 11,292,489	11.63%
2021	1,216,175	1,216,175	-	10,391,181	11.70%
2020	1,086,636	1,086,636	-	10,098,852	10.76%
2019	1,015,039	1,015,039	-	9,731,606	10.43%
2018	1,024,401	1,024,401	-	9,910,529	10.34%
2017	1,016,717	1,016,717	-	9,859,374	10.31%
2016	1,120,484	1,120,484	-	9,964,213	11.25%
2015	1,127,068	1,127,068	-	10,048,316	11.22%
Component Units					
2022	$ 195,850	$ 195,850	$ -	$ 1,683,373	11.63%
2021	191,688	191,688	-	1,611,887	11.89%
2020	178,343	178,343	-	1,657,458	10.76%
2019	165,570	165,570	-	1,590,448	10.41%
2018	159,510	159,510	-	1,531,307	10.42%
2017	157,456	157,456	-	1,472,797	10.69%
2016	167,379	167,379	-	1,460,017	11.46%
2015	165,145	165,145	-	1,472,340	11.22%
Component Unit School Board (nonprofessional)					
2022	$ 554,929	$ 554,929	$ -	$ 3,779,290	14.68%
2021	503,719	503,719	-	3,428,413	14.69%
2020	446,160	446,160	-	3,526,992	12.65%
2019	450,673	450,673	-	3,530,389	12.77%
2018	496,256	496,256	-	3,778,109	13.14%
2017	511,880	511,880	-	3,877,669	13.20%
2016	638,441	638,441	-	3,958,254	16.13%
2015	633,935	633,935	-	3,891,558	16.29%
2014	585,916	585,916	-	3,824,515	15.32%
2013	585,126	585,126	-	3,819,361	15.32%
Component Unit School Board (professional)					
2022	$ 4,256,299	$ 4,256,299	$ -	$ 26,387,899	16.13%
2021	4,067,701	4,067,701	-	25,146,532	16.18%
2020	3,860,904	3,860,904	-	25,224,367	15.31%
2019	3,824,277	3,824,277	-	24,794,223	15.42%
2018	4,140,042	4,140,042	-	25,740,658	16.08%
2017	3,831,210	3,831,210	-	26,133,765	14.66%
2016	3,695,626	3,695,626	-	26,431,418	13.98%
2015	4,249,445	4,249,445	-	26,579,014	15.99%
2014	3,084,365	3,084,365	-	26,452,530	11.66%
2013	3,115,911	3,115,911	-	26,723,079	11.66%

*Includes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

Schedule is intended to show information for 10 years. Because multiple employers participate in the County of Tazewell, Virginia's retirement plan, prior to 2015 the Component Units' information was included in the County's schedules. Therefore, no additional data is currently available. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Pension Plans
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Primary Government
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 332,000	$ 217,661	$ 193,536	$ 299,000	$ 283,000
Interest	165,000	190,416	215,422	207,000	198,000
Changes in assumptions	791,000	338,617	461,172	66,000	-
Differences between expected and actual experience	221,994	59,879	(214,484)	(430,000)	-
Contributions	(261,000)	(266,762)	(293,899)	(268,000)	-
Benefit payments	-	-	-	-	(257,000)
Changes in proportionate share	-	(265,804)	395,252	-	-
Net change in total OPEB liability	$ 1,248,994	$ 274,007	$ 756,999	$ (126,000)	$ 224,000
Total OPEB liability - beginning	6,540,006	6,265,999	5,509,000	5,635,000	5,411,000
Total OPEB liability - ending	$ 7,789,000	$ 6,540,006	$ 6,265,999	$ 5,509,000	$ 5,635,000
Covered-employee payroll	$ 11,474,701	$ 10,892,625	$ 11,921,375	$ 11,122,229	$ 10,159,885
County's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.46%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Other Component Units
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 44,000	$ 21,100	$ 23,628	$ 35,000	$ 33,000
Interest	17,000	18,459	26,301	41,000	39,000
Changes in assumptions	65,000	32,826	56,304	(9,000)	-
Differences between expected and actual experience	6,000	5,805	(26,186)	(496,000)	-
Contributions	-	(25,860)	(35,882)	(29,000)	
Benefit payments	-	-	-	-	(41,000)
Changes in proportionate share	-	(183,335)	59,840	-	-
Net change in total OPEB liability	$ 132,000	$ (131,005)	$ 104,005	$ (458,000)	$ 31,000
Total OPEB liability - beginning	634,000	765,005	661,000	1,119,000	1,088,000
Total OPEB liability - ending	$ 766,000	$ 634,000	$ 765,005	$ 661,000	$ 1,119,000
Covered-employee payroll	$ 1,128,460	$ 1,055,951	$ 1,455,451	$ 1,334,629	$ 2,018,712
Other Component Unit's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.43%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Component Unit School Board
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 475,000	$ 488,239	$ 401,836	$ 573,000	$ 543,000
Interest	364,000	427,125	447,277	585,000	582,000
Changes in assumptions	1,461,000	759,557	957,524	(878,000)	-
Differences between expected and actual experience	(259,994)	134,316	(445,330)	(3,120,000)	-
Contributions	(569,000)	(598,378)	(610,219)	(683,000)	
Benefit payments	-	-	-	-	(1,371,000)
Changes in proportionate share	-	449,139	(455,092)	-	-
Net change in total OPEB liability	$ 1,471,006	$ 1,659,998	$ 295,996	$ (3,523,000)	$ (246,000)
Total OPEB liability - beginning	14,669,994	13,009,996	12,714,000	16,237,000	16,483,000
Total OPEB liability - ending	$ 16,141,000	$ 14,669,994	$ 13,009,996	$ 12,714,000	$ 16,237,000
Covered-employee payroll	$ 23,778,839	$ 24,433,424	$ 24,752,165	$ 25,671,036	$ 29,273,402
School Board's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.47%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information - Health Insurance
For the Fiscal Year Ended June 30, 2022

Valuation Date: 7/1/2020
Measurement Date: 7/1/2021

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

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	1.92%
Inflation	2.50%
Healthcare Trend Rate	8.09% for Public Schools, 8.46% for DSS and 10.00% for the County and PSA for fiscal year end 2021 (to reflect actual experience), then 7.00% for fiscal year end 2022, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increase Rates	Service-graded
Retirement Age	The average age at retirement is 62
Mortality Rates	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortalility improvement scale MP-2021

County of Tazewell, Virginia
Schedule of County's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2021

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2021	0.05026%	$ 585,042	$ 10,374,477	5.64%	67.45%
2020	0.04931%	822,430	10,142,757	8.11%	52.64%
2019	0.04975%	809,494	9,750,829	8.30%	52.00%
2018	0.05207%	790,810	9,937,378	7.96%	51.22%
2017	0.05350%	804,781	9,867,602	8.16%	48.86%
Other Component Units:					
2021	0.00794%	$ 92,447	$ 1,638,961	5.64%	67.45%
2020	0.00809%	134,981	1,664,670	8.11%	52.64%
2019	0.00811%	132,042	1,590,522	8.30%	52.00%
2018	0.00805%	122,190	1,535,455	7.96%	51.22%
2017	0.00799%	120,219	1,474,039	8.16%	48.86%
Component Unit School Board-Nonprofessional:					
2021	0.01670%	$ 194,434	$ 3,448,202	5.64%	67.45%
2020	0.01730%	288,375	3,556,386	8.11%	52.64%
2019	0.01805%	293,722	3,537,467	8.30%	52.00%
2018	0.01993%	303,000	3,789,766	8.00%	51.22%
2017	0.02123%	320,000	3,915,089	8.17%	48.86%
Component Unit School Board-Professional:					
2021	0.12210%	$ 1,421,925	$ 25,216,444	5.64%	67.45%
2020	0.12310%	2,054,671	25,337,995	8.11%	52.64%
2019	0.12656%	2,059,468	24,814,371	8.30%	52.00%
2018	0.13578%	2,063,000	25,814,219	7.99%	51.22%
2017	0.14346%	2,159,000	26,462,433	8.16%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2022	$ 61,147	$ 61,147	$ -	$ 11,323,484	0.54%
2021	56,021	56,021	-	10,374,477	0.54%
2020	52,744	52,744	-	10,142,757	0.52%
2019	50,703	50,703	-	9,750,829	0.52%
2018	51,673	51,673	-	9,937,378	0.52%
2017	51,312	51,312	-	9,867,602	0.52%
Other Component Units:					
2022	$ 9,115	$ 9,115	$ -	$ 1,687,992	0.54%
2021	8,852	8,852	-	1,638,961	0.54%
2020	8,657	8,657	-	1,664,670	0.52%
2019	8,270	8,270	-	1,590,522	0.52%
2018	7,984	7,984	-	1,535,455	0.52%
2017	7,665	7,665	-	1,474,039	0.52%
Component Unit School Board (nonprofessional):					
2022	$ 20,662	$ 20,662	$ -	$ 3,826,243	0.54%
2021	18,620	18,620	-	3,448,202	0.54%
2020	18,494	18,494	-	3,556,386	0.52%
2019	18,395	18,395	-	3,537,467	0.52%
2018	19,707	19,707	-	3,789,766	0.52%
2017	20,358	20,358	-	3,915,089	0.52%
2016	19,014	19,014	-	3,961,302	0.48%
2015	18,688	18,688	-	3,893,364	0.48%
2014	18,446	18,446	-	3,842,931	0.48%
2013	18,492	18,492	-	3,852,398	0.48%
Component Unit School Board (professional):					
2022	$ 142,818	$ 142,818	$ -	$ 26,447,857	0.54%
2021	136,169	136,169	-	25,216,444	0.54%
2020	131,763	131,763	-	25,337,995	0.52%
2019	129,038	129,038	-	24,814,371	0.52%
2018	134,238	134,238	-	25,814,219	0.52%
2017	137,605	137,605	-	26,462,433	0.52%
2016	127,248	127,248	-	26,510,012	0.48%
2015	127,864	127,864	-	26,638,341	0.48%
2014	127,308	127,308	-	26,522,546	0.48%
2013	128,717	128,717	-	26,816,024	0.48%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available for the County and Other Component Units as the information prior to this time was not allocated in a similar manner. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of County of Tazewell School Board's Share of Net OPEB Liability
Teacher Employee Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2021

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2021	0.28434%	$ 3,649,701	$ 25,146,532	14.51%	13.15%
2020	0.28770%	3,753,485	25,224,367	14.88%	9.95%
2019	0.29555%	3,869,037	24,794,223	15.60%	8.97%
2018	0.31833%	4,042,000	25,740,658	15.70%	8.08%
2017	0.33488%	4,248,000	26,428,915	16.07%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2022	$ 319,276	$ 319,276	$ -	$ 26,386,475	1.21%
2021	304,224	304,224	-	25,146,532	1.21%
2020	302,696	302,696	-	25,224,367	1.20%
2019	297,533	297,533	-	24,794,223	1.20%
2018	316,611	316,611	-	25,740,658	1.23%
2017	293,361	293,361	-	26,428,915	1.11%
2016	280,173	280,173	-	26,431,418	1.06%
2015	281,738	281,738	-	26,579,014	1.06%
2014	293,637	293,637	-	26,453,792	1.11%
2013	296,626	296,626	-	26,723,055	1.11%

County of Tazewell, Virginia
Notes to Required Supplementary Information
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Net OPEB Liability and Related Ratios
Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2020 through June 30, 2021

	2021	2020
Total HIC OPEB Liability		
Service cost	$ 5,537	$ -
Interest	52,830	-
Changes in assumptions	19,263	-
Benefit payments	-	782,665
Net change in total pension liability	$ 77,630	$ 782,665
Total HIC OPEB Liability - beginning	782,665	-
Total HIC OPEB Liability - ending (a)	$ 860,295	$ 782,665
Plan fiduciary net position		
Contributions - employer	$ 56,225	$ -
Net investment income	7,462	-
Administrator charges	(249)	-
Net change in plan fiduciary net position	$ 63,438	$ -
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	$ 63,438	$ -
Component Unit School Board's net HIC OPEB liability - ending (a) - (b)	$ 796,857	$ 782,665
Plan fiduciary net position as a percentage of the total HIC OPEB liability	7.37%	0.00%
Covered payroll	$ 3,428,413	$ -
Component Unit School Board's net HIC OPEB liability as a percentage of covered payroll	23.24%	0.00%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2021 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2022	$ 61,980	$ 61,980	$ -	$ 3,779,290	1.64%
2021	56,225	56,225	-	3,428,413	1.64%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Other Supplementary Information

Exhibit 32

County of Tazewell, Virginia
Major Capital Projects Fund-County CIP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Miscellaneous	$ -	$ -	$ 3,412	$ 3,412
Intergovernmental:				
Federal Government	14,505	14,505	11,505	(3,000)
Total Revenues	$ 14,505	$ 14,505	$ 14,917	$ 412
EXPENDITURES:				
Current:				
Public Works	$ 900,000	$ 900,000	$ 900,000	$ -
Community Development	143,527	143,527	11,589	131,938
Total Expenditures	$ 1,043,527	$ 1,043,527	$ 911,589	$ 131,938
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,029,022)	$ (1,029,022)	$ (896,672)	$ 132,350
Other Financing Sources (Uses)				
Transfers In	$ 950,000	$ 950,000	$ 950,000	$ -
Total Other Financing Sources (Uses)	$ 950,000	$ 950,000	$ 950,000	$ -
Net Change in Fund Balance	$ (79,022)	$ (79,022)	$ 53,328	$ 132,350
Fund Balance - Beginning	79,022	79,022	325,547	246,525
Fund Balance - Ending	$ -	$ -	$ 378,875	$ 378,875

Exhibit 33

County of Tazewell, Virginia
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ASSETS			
Cash and cash equivalents	$ 80,074	$ -	$ 80,074
Due from other goverments	-	239,138	239,138
Total Assets	$ 80,074	$ 239,138	$ 319,212
LIABILITIES			
Sales tax due to Towns	$ -	$ 239,138	$ 239,138
NET POSITION			
Restricted for:			
Social services clients	$ 80,074	$ -	$ 80,074
Total Net Postion	$ 80,074	$ -	$ 80,074

Exhibit 34

County of Tazewell, Virginia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2022

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ADDITIONS			
Contributions:			
Expenditure reimbursement	$ 78,208	$ -	$ 78,208
Sales tax collections for other governments	-	239,138	239,138
Total contributions	$ 78,208	$ 239,138	$ 317,346
DEDUCTIONS:			
Special welfare payments	$ 61,001	$ -	$ 61,001
Payments to sales tax to other governments		239,138	239,138
Total deductions	$ 61,001	$ 239,138	$ 300,139
Net increase (decrease) in fiduciary net postion	$ 17,207	$ -	$ 17,207
Net position, beginning	62,867	-	62,867
Net position, ending	$ 80,074	$ -	$ 80,074

Exhibit 35

County of Tazewell, Virginia
Nonmajor Funds
Balance Sheet
June 30, 2022

	Special Revenue Funds
ASSETS	
Cash and Cash Equivalents	$ 1,938,026
Receivables (Net of Allowance for Uncollectibles):	
Taxes	182,963
Total Assets	$ 2,120,989
LIABILITIES	
Accounts Payable	$ 951
Total Liabilities	$ 951
FUND BALANCES	
Committed	$ 2,120,038
Total Liabilities and Fund Balances	$ 2,120,989

Exhibit 36

County of Tazewell, Virginia
Nonmajor Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

		Special Revenue Funds
REVENUES		
Other Local Taxes	$	1,358,663
Charges for Services		8,138
Miscellaneous		579,529
Total Revenues	$	1,946,330
EXPENDITURES:		
Current:		
Judicial Administration	$	12,282
Public Works		754,753
Total Expenditures	$	767,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	1,179,295
Other Financing Sources (Uses)		
Transfers Out	$	(285,000)
Net Change in Fund Balance	$	894,295
Fund Balance - Beginning		1,225,743
Fund Balance - Ending	$	2,120,038

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2022

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
ASSETS					
Cash and Cash Equivalents	$ 49,744	$ 1,796,789	$ 91,451	$ 42	$ 1,938,026
Receivables (Net of Allowance for Uncollectibles):					
Taxes	-	113,395	69,568	-	182,963
Total Assets	$ 49,744	$ 1,910,184	$ 161,019	$ 42	$ 2,120,989
LIABILITIES					
Accounts Payable	$ 951	$ -	$ -	$ -	$ 951
FUND BALANCES					
Committed	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038
Total Fund Balances	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038
Total Liabilities and Fund Balances	$ 49,744	$ 1,910,184	$ 161,019	$ 42	$ 2,120,989

Exhibit 38

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
REVENUES					
Other Local Taxes	$ -	$ 828,475	$ 530,188	$ -	$ 1,358,663
Charges for Services	8,138	-	-	-	8,138
Miscellaneous	-	579,529	-	-	579,529
Total Revenues	$ 8,138	$ 1,408,004	$ 530,188	$ -	$ 1,946,330
EXPENDITURES					
Current:					
Judicial Administration	$ 12,282	$ -	$ -	$ -	$ 12,282
Public Works	-	357,988	396,765	-	754,753
Total Expenditures	$ 12,282	$ 357,988	$ 396,765	$ -	$ 767,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (4,144)	$ 1,050,016	$ 133,423	$ -	$ 1,179,295
Other Financing Sources (Uses)					
Transfers Out	$ (5,000)	$ (280,000)	$ -	$ -	$ (285,000)
Net Change in Fund Balance	$ (9,144)	$ 770,016	$ 133,423	$ -	$ 894,295
Fund Balance - Beginning	57,937	1,140,168	27,596	42	1,225,743
Fund Balance - Ending	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Law Library Fund				Coal Road Improvement Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ -	$ -	$ -	$ -	$ 475,000	$ 475,000	$ 828,475	$ 353,475
Charges for Services	11,200	11,200	8,138	(3,062)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	579,529	579,529
Total Revenues	$ 11,200	$ 11,200	$ 8,138	$ (3,062)	$ 475,000	$ 475,000	$ 1,408,004	$ 933,004
EXPENDITURES:								
Current:								
Judicial Administration	$ 15,000	$ 15,000	$ 12,282	$ 2,718	$ -	$ -	$ -	$ -
Public Works	-	-	-	-	650,000	650,000	357,988	292,012
Total Expenditures	$ 15,000	$ 15,000	$ 12,282	$ 2,718	$ 650,000	$ 650,000	$ 357,988	$ 292,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,800)	$ (3,800)	$ (4,144)	$ (344)	$ (175,000)	$ (175,000)	$ 1,050,016	$ 1,225,016
Other Financing Sources (Uses)								
Transfers Out	$ (5,000)	$ (5,000)	$ (5,000)	$ -	$ (280,000)	$ (280,000)	$ (280,000)	$ -
Net Change in Fund Balance	$ (8,800)	$ (8,800)	$ (9,144)	$ (344)	$ (455,000)	$ (455,000)	$ 770,016	$ 1,225,016
Fund Balance - Beginning	8,800	8,800	57,937	49,137	455,000	455,000	1,140,168	685,168
Fund Balance - Ending	$ -	$ -	$ 48,793	$ 48,793	$ -	$ -	$ 1,910,184	$ 1,910,184

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Coal Road Economic Development Fund				Damage Stamp Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ 310,000	$ 310,000	$ 530,188	$ 220,188	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	$ 310,000	$ 310,000	$ 530,188	$ 220,188	$ -	$ -	$ -	$ -
EXPENDITURES:								
Current:								
Judicial Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works	307,152	307,152	396,765	(89,613)	-	-	-	-
Total Expenditures	$ 307,152	$ 307,152	$ 396,765	$ (89,613)	$ -	$ -	$ -	$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 2,848	$ 2,848	$ 133,423	$ 130,575	$ -	$ -	$ -	$ -
Other Financing Sources (Uses)								
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	$ 2,848	$ 2,848	$ 133,423	$ 130,575	$ -	$ -	$ -	$ -
Fund Balance - Beginning	(2,848)	(2,848)	27,596	30,444	-	-	42	42
Fund Balance - Ending	$ -	$ -	$ 161,019	$ 161,019	$ -	$ -	$ 42	$ 42

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Total			
	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
Other Local Taxes	$ 785,000	$ 785,000	$ 1,358,663	$ 573,663
Charges for Services	11,200	11,200	8,138	(3,062)
Miscellaneous	-	-	579,529	579,529
Total Revenues	$ 796,200	$ 796,200	$ 1,946,330	$ 1,150,130
EXPENDITURES:				
Current:				
Judicial Administration	$ 15,000	$ 15,000	$ 12,282	$ 2,718
Public Works	957,152	957,152	754,753	202,399
Total Expenditures	$ 972,152	$ 972,152	$ 767,035	$ 205,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (175,952)	$ (175,952)	$ 1,179,295	$ 1,355,247
Other Financing Sources (Uses)				
Transfers Out	$ (285,000)	$ (285,000)	$ (285,000)	$ -
Net Change in Fund Balance	$ (460,952)	$ (460,952)	$ 894,295	$ 1,355,247
Fund Balance - Beginning	460,952	460,952	1,225,743	764,791
Fund Balance - Ending	$ -	$ -	$ 2,120,038	$ 2,120,038

Exhibit 40

County of Tazewell, Virginia
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2022

	School Operating Fund	School Activity Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 14,857,751	$ 1,088,679	$ 15,946,430
Accounts Receivable	8,911	44,486	53,397
Due from Other Governmental Units	10,767,901	-	10,767,901
Prepaid items	531,827	-	531,827
Total Assets	$ 26,166,390	$ 1,133,165	$ 27,299,555
LIABILITIES			
Accounts Payable	$ 772,870	$ 20,517	$ 793,387
Accrued Wages Payable	3,379,815	-	3,379,815
Accrued Health Claims	434,318	-	434,318
Due to Primary Government	5,415,100	-	5,415,100
Total Liabilities	$ 10,002,103	$ 20,517	$ 10,022,620
FUND BALANCE			
Nonspendable	$ 531,827	$ -	$ 531,827
Restricted	2,821,627	-	2,821,627
Committed	12,810,833	1,112,648	13,923,481
Total Fund Balances	$ 16,164,287	$ 1,112,648	$ 17,276,935
Total Liabilities and Fund Balances	$ 26,166,390	$ 1,133,165	$ 27,299,555

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:			
Total fund balances - per above			$ 17,276,935
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Land		$ 1,908,716	
Buildings and Improvements		10,010,547	
Tenancy in common		11,900,373	
Machinery and equipment		4,458,969	
Construction in progress		47,708	28,326,313
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items		$ 9,235,691	
OPEB related items		3,761,728	12,997,419
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Accrued Interest payable		$ (9,695)	
Net OPEB liabilities		(22,203,917)	
Compensated absences		(560,282)	
Net pension liability		(26,430,402)	
Loan payable		(544,281)	(49,748,577)
Deferred inflows of resources are not due and payable in the current period, and, therefore, are not reported in the funds.			
Pension related items		$ (21,645,695)	
OPEB related items		(2,679,844)	(24,325,539)
Net Position of governmental activities - component unit school board			$ (15,473,449)

Exhibit 41

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

	School Operating Fund	School Activity Fund	Total
REVENUES			
Revenue from Use of Money and Property	$ -	$ -	-
Charges for Services	656,513	787,542	1,444,055
Miscellaneous	61,998	1,085,189	1,147,187
Recovered Costs	572,541	-	572,541
Intergovernmental:			
Local Government	11,130,568	-	11,130,568
Commonwealth	45,616,726	-	45,616,726
Federal Government	14,316,037	-	14,316,037
Total Revenues	$ 72,354,383	$ 1,872,731	$ 74,227,114
EXPENDITURES:			
Current:			
Education	$ 68,332,089	$ 1,761,166	70,093,255
Debt Service:			
Principal Retirement	807,142	-	807,142
Interest and Other Fiscal Charges	34,736	-	34,736
Total Expenditures	$ 69,173,967	$ 1,761,166	$ 70,935,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 3,180,416	$ 111,565	$ 3,291,981
Net Change in Fund Balance	$ 3,180,416	$ 111,565	$ 3,291,981
Fund Balance - Beginning, as restated	12,983,871	1,001,083	13,984,954
Fund Balance - Ending	$ 16,164,287	$ 1,112,648	$ 17,276,935

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:			
Net change in fund balance - total governmental funds - per above			$ 3,291,981
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays		$ 4,058,237	
Tenancy in common		561,039	
Depreciation expense		(1,877,855)	2,741,421
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
Loan payable			807,142
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditure in governmental funds.			
Decrease (increase) in accrued interest payable		$ 14,369	
Change in compensated absences		49,677	
Change in OPEB related items		331,122	
Chage in pension related items		5,956,363	6,351,531
Change in net position of governmental funds - component unit school board			$ 13,192,075

Exhibit 42

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Revenue from Use of Money and Property	$ 1,000	$ 1,000	$ -	$ (1,000)
Charges for Services	614,342	614,342	656,513	42,171
Miscellaneous	6,000	6,000	61,998	55,998
Recovered Costs	434,615	434,615	572,541	137,926
Intergovernmental:				
Local Government	12,831,283	12,831,283	11,130,568	(1,700,715)
Commonwealth	44,649,088	44,649,088	45,616,726	967,638
Federal Government	8,206,713	8,206,713	14,316,037	6,109,324
Total Revenues	$ 66,743,041	$ 66,743,041	$ 72,354,383	$ 5,611,342
EXPENDITURES				
Current:				
Education	$ 73,347,882	$ 73,347,882	$ 68,332,089	$ 5,015,793
Debt Service:				
Principal Retirement	890,084	890,084	807,142	82,942
Interest and Other Fiscal Charges	38,305	38,305	34,736	3,569
Total Expenditures	$ 74,276,271	$ 74,276,271	$ 69,173,967	$ 5,102,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (7,533,230)	$ (7,533,230)	$ 3,180,416	$ 10,713,646
Net Change in Fund Balance	$ (7,533,230)	$ (7,533,230)	$ 3,180,416	$ 10,713,646
Fund Balance - Beginning, as restated	7,533,230	7,533,230	12,983,871	5,450,641
Fund Balance - Ending	$ -	$ -	$ 16,164,287	$ 16,164,287

Exhibit 43

County of Tazewell, Virginia
Combining Statement of Net Position
Other Component Units
June 30, 2022

	Public Service Authority	Airport Authority	Total
ASSETS			
Cash and cash equivalents	$ 89,092	$ 44,656	$ 133,748
Investments	2,757,501	-	2,757,501
Receivables (net of allowance for uncollectibles):			
Accounts receivable	1,012,111	5,535	1,017,646
Notes receivable	414,790	-	414,790
Due from other governmental units	248,628	8,246	256,874
Inventories	143,432	47,167	190,599
Prepaid items	49,117	12,916	62,033
Restricted assets:			
Cash and cash equivalents	201,040	-	201,040
Capital assets (net of accumulated depreciation):			
Land	330,662	629,871	960,533
Buildings and improvements	94,806	628,963	723,769
Improvements other than buildings	-	2,444,176	2,444,176
Machinery and equipment	347,581	185,022	532,603
Infrastructure	72,764,432	-	72,764,432
Construction in progress	309,908	127,099	437,007
Total assets	$ 78,763,100	$ 4,133,651	$ 82,896,751
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	$ 388,627	$ 10,762	$ 399,389
OPEB related items	159,791	709	160,500
Total deferred outflows of resources	$ 548,418	$ 11,471	$ 559,889
LIABILITIES			
Accounts payable	$ 201,962	$ 6,380	$ 208,342
Accrued wages	131,149	3,424	134,573
Customers' deposits	201,040	-	201,040
Accrued interest payable	61,938	527	62,465
Due to primary government	116,866	-	116,866
Long-term liabilities:			
Due within one year	2,429,451	15,754	2,445,205
Due in more than one year	31,804,411	206,034	32,010,445
Total liabilities	$ 34,946,817	$ 232,119	$ 35,178,936
DEFERRED INFLOWS OF RESOURCES			
Pension related items	$ 977,220	$ 28,551	$ 1,005,771
OPEB related items	99,673	1,123	100,796
Total deferred inflows of resources	$ 1,076,893	$ 29,674	$ 1,106,567
NET POSITION			
Net investment in capital assets	$ 41,374,885	$ 3,814,202	$ 45,189,087
Unrestricted	1,912,923	69,127	1,982,050
Total Net Position	$ 43,287,808	$ 3,883,329	$ 47,171,137

County of Tazewell, Virginia
Combining Statement of Activities
Other Component Units
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Component Unit: Public Service Authority	Airport Authority	Total
OTHER COMPONENT UNITS:							
Public Service Authority	$ 9,422,009	$ 7,600,520	$ 33,005	$ 380,895	$ (1,407,589)	$ -	$ (1,407,589)
Airport Authority	551,779	26,101	135,000	135,253	-	(255,425)	(255,425)
Total other component units	$ 9,973,788	$ 7,626,621	$ 168,005	$ 516,148	$ (1,407,589)	$ (255,425)	$ (1,663,014)
General revenues:							
Unrestricted revenues from use of money and property					$ 7,180	$ 35,880	$ 43,060
Miscellaneous					248,740	1,374	250,114
Payments from Tazewell County					1,221,080	-	1,221,080
Total general revenues					$ 1,477,000	$ 37,254	$ 1,514,254
Change in net position					$ 69,411	$ (218,171)	$ (148,760)
Net position - beginning					43,218,397	4,101,500	47,319,897
Net position - ending					$ 43,287,808	$ 3,883,329	$ 47,171,137

STATISTICAL INFORMATION

Table 1

County of Tazewell, Virginia
Government-wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Landfill	Total
2012-13	$ 4,722,345	$ 2,402,694	$ 12,141,514	$ 5,840,389	$ 7,792,968	$ 12,789,766	$ 2,107,259	$ 928,051	$ 420,155	$ 1,729,821	$ 50,874,962
2013-14	5,033,042	2,455,018	13,249,481	6,343,517	8,134,269	15,816,718	1,369,916	1,853,237	399,721	1,573,233	56,228,152
2014-15	5,341,134	3,313,678	15,278,730	7,195,353	7,914,541	13,914,784	1,507,870	1,067,600	314,193	1,770,276	57,618,159
2015-16	5,951,692	3,173,371	13,873,649	4,493,410	8,152,624	13,353,326	1,165,905	1,099,152	320,679	1,926,065	53,509,873
2016-17	5,426,841	3,190,221	14,237,930	3,686,198	8,470,019	13,273,962	1,336,454	1,139,934	654,959	2,000,193	53,416,711
2017-18	3,796,817	2,874,446	15,144,377	2,963,089	8,731,480	12,056,621	2,145,145	1,322,293	627,138	2,315,958	51,977,364
2018-19	3,205,172	2,907,411	15,812,040	3,044,245	9,367,370	10,620,057	1,852,831	1,007,607	565,080	2,522,917	50,904,730
2019-20	3,328,911	2,082,005	11,806,175	3,349,392	11,376,114	12,542,961	3,266,404	1,359,609	773,150	2,768,180	52,652,901
2020-21	2,880,516	3,064,793	13,421,241	3,018,966	16,152,768	12,798,276	1,950,726	3,210,361	678,188	3,757,368	60,933,203
2021-22	6,451,189	3,160,810	13,934,972	2,857,235	12,794,696	11,430,568	2,394,880	1,491,048	426,577	3,892,660	58,834,635

Table 2

County of Tazewell, Virginia
Government-wide Revenues
Last Ten Fiscal Years

	Program Revenues		General Revenues					
Fiscal Year	Charges for Services	Operating Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Revenues from Use of Money and Property	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
2012-13	$ 1,419,806	$ 12,342,470	$ 25,063,467	$ 9,384,120	$ 503,608	$ 302,813	$ 3,911,447	$ 52,927,731
2013-14	1,447,313	12,062,171	27,509,639	9,285,513	425,796	485,712	3,759,152	54,975,296
2014-15	1,437,334	12,655,943	24,806,128	7,991,869	332,444	1,100,181	3,757,650	52,081,549
2015-16	1,071,528	13,190,909	26,226,424	6,901,746	329,816	447,548	3,728,032	51,896,003
2016-17	891,969	13,149,277	24,906,174	7,605,273	329,599	591,915	3,659,505	51,133,712
2017-18	1,416,491	12,506,228	23,661,693	7,701,876	337,777	98,340	3,498,665	49,221,070
2018-19	1,760,458	13,526,882	24,922,845	7,754,175	341,361	97,593	3,514,228	51,917,542
2019-20	1,321,084	14,241,460	24,445,200	8,520,826	371,999	126,469	3,542,497	52,569,535
2020-21	1,625,009	21,661,030	25,528,918	8,483,320	283,867	202,675	3,433,026	61,217,845
2021-22	1,347,845	18,688,834	33,619,972	10,344,261	300,473	2,763,382	3,461,777	70,526,544

County of Tazewell, Virginia
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-Departmental	Capital Projects	Debt Service	Total
2012-13	$ 5,368,601	$ 2,377,683	$ 13,044,332	$ 5,848,948	$ 7,824,599	$ 58,437,244	$ 2,184,724	$ 822,526	$ 365,434	$ -	$ 1,518,912	$ 97,793,003
2013-14	5,489,790	2,455,503	13,245,158	6,471,548	8,183,291	56,714,966	1,360,475	1,737,768	364,528	-	1,797,362	97,820,389
2014-15	5,772,315	3,402,648	15,341,044	7,153,041	7,955,651	62,685,113	1,552,509	956,162	497,324	-	1,055,604	106,371,411
2015-16	6,183,097	3,218,821	14,228,870	5,127,796	8,317,691	60,723,862	1,420,994	980,731	619,775	-	2,139,823	102,961,460
2016-17	5,640,127	3,132,105	14,778,822	3,314,163	8,362,506	57,145,016	1,342,090	973,789	338,815	-	4,164,434	99,191,867
2017-18	4,457,149	2,340,575	15,504,643	2,628,755	8,715,225	56,961,881	1,388,303	1,297,301	12,409	-	3,565,698	96,871,939
2018-19	3,581,451	2,324,839	16,016,826	3,272,940	9,300,544	56,311,615	1,326,288	975,468	96,178	-	3,649,331	96,855,480
2019-20	3,676,369	2,207,052	12,976,007	3,192,500	11,255,391	57,436,854	2,684,526	1,341,710	142,518	-	3,257,185	98,170,112
2020-21	3,776,948	3,392,609	15,067,491	2,918,140	16,270,756	62,169,830	1,411,144	3,466,051	65,871	-	3,182,684	111,721,524
2021-22	6,792,029	2,705,894	14,771,370	2,807,800	13,484,808	70,393,255	1,887,116	1,425,598	512,910	-	3,117,546	117,898,326

(1) Includes general, special revenue funds, and capital project funds of the primary government and its discretely presented component unit - school board
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 4

County of Tazewell, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
2012-13	$ 25,302,730	$ 10,094,133	$ 354,257	$ 42,935	$ 519,624	$ 1,306,595	$ 856,992	$ 2,093,588	$ 59,382,794	$ 99,953,648
2013-14	27,346,925	9,335,959	312,004	42,505	433,645	1,302,116	1,791,617	1,261,012	58,038,884	99,864,667
2014-15	24,738,746	8,060,659	378,410	71,963	341,579	1,162,471	1,226,111	1,611,264	59,555,518	97,146,721
2015-16	24,474,804	6,901,746	331,782	52,080	354,381	1,004,989	522,481	1,204,894	60,599,417	95,446,574
2016-17	24,605,026	7,605,273	175,550	63,875	337,299	1,521,353	302,798	2,158,735	62,406,844	99,176,753
2017-18	24,501,490	7,701,876	229,706	52,808	342,874	2,070,380	127,059	1,736,386	60,305,021	97,067,600
2018-19	24,666,410	7,754,175	168,725	45,217	346,067	2,187,402	108,410	2,459,595	62,477,730	100,213,731
2019-20	24,236,934	8,520,826	161,334	31,217	374,924	1,330,668	133,220	2,271,139	64,470,584	101,530,846
2020-21	25,600,311	8,483,320	194,352	39,202	282,333	1,179,623	950,485	2,680,155	79,702,936	119,112,717
2021-22	33,291,477	10,344,261	175,997	44,935	292,984	1,620,008	2,095,785	2,882,172	82,083,374	132,830,993

(1) Includes general, special revenue funds, and capital projects funds of the primary government and its discretely presented component unit - school board.
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 5

County of Tazewell, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1,2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2012-13	$ 25,766,294	$ 23,684,505	91.92%	$ 1,020,716	$ 24,705,221	95.88%	$ 1,164,736	4.52%
2013-14	26,632,825	25,646,617	96.30%	929,615	26,576,232	99.79%	1,455,372	5.46%
2014-15	25,540,970	23,004,731	90.07%	941,423	23,946,154	93.76%	1,233,192	4.83%
2015-16	26,633,971	25,583,198	96.05%	1,049,309	26,632,507	99.99%	2,065,848	7.76%
2016-17	26,083,174	25,791,783	98.88%	951,614	26,743,397	102.53%	2,258,280	8.66%
2017-18	25,775,840	25,419,900	98.62%	1,161,594	26,581,494	103.13%	2,345,758	9.10%
2018-19	26,598,519	25,503,905	95.88%	818,948	26,322,853	98.96%	2,609,632	9.81%
2019-20	26,631,158	24,963,150	93.74%	1,004,003	25,967,153	97.51%	3,081,946	11.57%
2020-21	27,415,987	26,296,611	95.92%	1,033,808	27,330,419	99.69%	3,014,810	11.00%
2021-22 (3)	35,790,333	33,762,216	94.33%	1,184,854	34,947,070	97.64%	3,465,995	9.68%

(1) Excludes penalty and interest.
(2) Does not include land redemptions.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 6

County of Tazewell, Virginia
Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property and Mobile Home	Machinery and Tools	Merchants' Capital	Public Service (2)	Total
2012-13	$ 2,840,597,700	$ 431,193,109	$ 85,826,200	$ 25,299,900	$ 173,166,368	$ 3,556,083,277
2013-14	2,751,921,200	439,183,000	150,614,300	25,187,000	177,691,147	3,544,596,647
2014-15	2,788,112,400	442,628,944	115,749,000	24,289,700	176,684,724	3,547,464,768
2015-16	2,663,296,800	433,577,251	109,308,261	23,703,017	182,456,119	3,412,341,448
2016-17	2,653,393,750	434,951,196	85,434,736	22,026,809	186,984,542	3,382,791,033
2017-18	2,652,574,550	426,879,741	75,498,859	20,728,800	210,192,345	3,385,874,295
2018-19	2,626,363,975	430,906,347	70,123,200	20,868,400	231,089,717	3,379,351,639
2019-20	2,608,139,775	437,842,645	59,864,000	21,279,980	265,251,375	3,392,377,775
2020-21	2,621,130,200	446,169,285	70,396,500	25,289,540	276,925,696	3,439,911,221
2021-22 (3)	3,929,963,350	474,443,155	62,167,300	19,358,050	414,963,436	4,900,895,291

(1) Assessments at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 7

County of Tazewell, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Public Service Real Estate	Public Service Personal Property
2012-13	$ 0.57	$ 2.00	$ 2.00	$ 4.30	$ 0.58	$ 2.00
2013-14	0.57	2.00	2.00	3.80	0.57	2.00
2014-15	0.55	2.00	2.00	3.80	0.55	2.00
2015-16	0.55	2.00	2.00	3.80	0.55	2.00
2016-17	0.55	2.00	2.00	3.80	0.55	2.00
2017-18	0.55	2.00	2.00	3.80	0.55	2.00
2018-19	0.58	2.00	2.00	3.80	0.58	2.00
2019-20	0.58	2.00	2.00	3.80	0.58	2.00
2020-21	0.58	2.00	2.00	4.30	0.58	2.00
2021-22	0.58	2.00	2.00	4.30	0.58	2.00

(1) Per $100 of assessed value.

Table 8

County of Tazewell, Virginia
Ration of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2012-13	45,078	$ 3,556,083,277	$ 8,860,394	0.25%	$ 197
2013-14	45,078	3,544,596,647	8,077,987	0.23%	179
2014-15	45,078	3,547,464,768	7,782,189	0.22%	173
2015-16	45,078	3,412,341,448	7,237,855	0.21%	161
2016-17	45,078	3,382,791,033	6,276,668	0.19%	139
2017-18	45,078	3,385,874,295	5,537,635	0.16%	123
2018-19	45,078	3,379,351,639	5,025,378	0.15%	111
2019-20	45,078	3,392,377,775	4,349,036	0.13%	96
2020-21	40,429	3,439,911,221	3,808,109	0.11%	94
2021-22 (3)	39,925	4,900,895,291	3,247,070	0.07%	81

(1) Bureau of the Census.
(2) Includes all long-term general obligation bonded debt and Literary Fund loans.
Excludes revenue bonds, leases and compensated absences.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 9

County of Tazewell, Virginia
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2012-13	$ 534,862	$ 439,067	$ 973,929	$ 97,793,003	1.00%
2013-14	782,407	467,741	1,250,148	97,820,389	1.28%
2014-15	295,798	321,897	617,695	106,371,411	0.58%
2015-16	544,334	364,102	908,436	102,961,460	0.88%
2016-17	1,691,187	1,004,878	2,696,065	99,191,867	2.72%
2017-18	1,499,033	844,279	2,343,312	96,871,939	2.42%
2018-19	1,312,257	734,164	2,046,421	96,855,480	2.11%
2019-20	1,516,342	748,157	2,264,499	98,170,112	2.31%
2020-21	1,546,927	718,895	2,265,822	111,721,524	2.03%
2021-22	1,712,039	563,629	2,275,668	117,898,326	1.93%

(1) Includes General Fund of the Primary Government

COMPLIANCE SECTION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business -type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia as of and for the year ended County of Tazewell, Virginia June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements and have issued our report thereon dated December 7, 2022, modified due to the exclusion of the Industrial Development Authority (IDA), a discretely presented component unit of the County as part of the other component units. Our report includes a reference to other auditors who audited the financial statements of Tazewell County School Activity Funds, as described in our report on the County of Tazewell, Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

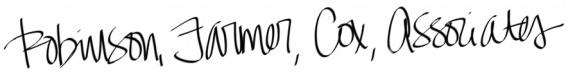
As part of obtaining reasonable assurance about whether the County of Tazewell, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Tazewell, Virginia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Blacksburg, Virginia
December 7, 2022

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

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

County of Tazewell, Virginia's basic financial statements include the operations of the Public Service Authority (the Authority) which expended $964,914 in federal awards which is not included in the County of Tazewell, Virginia's schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include the operations of the Authority because the Authority issues a separate report which encompasses an audit in accordance with the Uniform Guidance.

Qualified Opinion on Education Stabilization Fund (ALN 84.425)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, County of Tazewell, Virginia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 84.425 Education Stabilization Fund for the year ended June 30, 2022.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, County of Tazewell, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2022.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on Education Stabilization Fund (ALN 84.425)

As described in the accompanying schedule of findings and questioned costs, County of Tazewell, Virginia did not comply with requirements regarding ALN 84.425 Education Stabilization Fund as described in finding number 2022-003 for Activities Allowed/Unallowed.

Compliance with such requirements is necessary, in our opinion, for County of Tazewell, Virginia to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Reissuance of Report

The County of Tazewell, Virginia had $5,694,068 in federal funding that was not previously reported on the schedule of expenditures of federal awards due to the timing of the requests for funds. This discovery was made subsequent to the issuance of the June 30, 2022 report. Accordingly, the financial statements and the Schedule of Expenditures of Federal Awards have been reissued to reflect this correction. Audit procedures were performed on the additional expenditures for the ESSER program previously identified as a major program, with no change in the audit results as previously reported.

Other Matters

County of Tazewell, Virginia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-03 to be material weaknesses.

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

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

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the internal control over compliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
December 7, 2022, except for the matter described in the reissuance, the Qualified Opinion on Education Stabilization Fund (ALN 84.425), and the Basis for Qualified Opinion on Education Stabilization Fund (ALN 84.425) paragraphs above for which the date is February 20, 2024.

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards - Reissued
For the Fiscal Year Ended June 30, 2022

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures	Expenditures to Subrecipients
Department of Health and Human Services:						
Pass-through Payments:						
Virginia Department of Social Services:						
Temporary Assistance for Needy Families (TANF)	93.558	91111, 93109, 93110, 93111 93112, 93127, 92109, 92110 92111, 92112, 92127, 91109 91110, 91111, 91112, 91127 90365, 90366, 90367, 90377 90390			$ 534,278	
MaryLee Allen Promoting Safe and Stable Families Program	93.556	93129, 92129, 91129, 90359 90360, 90361, 93152, 93153 93154			43,709	
Refugee and Entrant Assistance State /Replacement Designee Administered Programs	93.566	93113, 92113, 91113			2,453	
Low-Income Home Energy Assistance	93.568	93114, 92114, 91114			94,599	
CCDF Cluster:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	92116, 93116, 93117, 93118, 92116, 92117, 92118, 91116 91117, 91118			116,405	
Chafee Education and Training Vouchers Program (ETV)	93.599	90353, 90273			11,494	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93131, 92131, 91131			1,281	
Foster Care Title IV-E	93.658	90636, 90637, 90639, 90657 90658, 90638, 90640, 90635 93105, 93106, 93107, 93133 93138, 93147, 92105, 92106 92107, 92133, 92138, 92147 91105, 91106, 91107, 91133 91138, 91147, 91405, 91406 91407, 91433, 91438, 91447 90680, 90656, 90209			606,852	
Adoption Assistance	93.659	90606, 90627, 90607, 93108 92108, 91108, 91408, 90214			1,134,981	
Social Services Block Grant	93.667	90648, 90340, 93120, 93122 93123, 93124, 93125, 93126 93142, 92120, 92122, 92123 92124, 92125, 92126, 92142 92125, 92126, 92142, 91120 91122, 91123, 91124, 91125 91126, 91142, 90379, 92157 91157, 90351			622,503	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	92134, 91134, 90356, 92134 90270			60,832	
Children's Health Insurance Program	93.767	93102, 92102, 91102, 91402			5,157	
Medicaid Cluster:						
Medical Assistance Program	93.778	93101, 93146, 93150, 92101 92146, 92150, 91101, 91146 91150, 91401, 91446, 91450 90213			511,801	
Guardianship Assistance	93.090	93128, 92128, 91128, 91428			525	
Title IV-E Prevention Program	93.472	93151, 92151, 91151, 91451			6,978	
Elder Abuse Prevention Interventions Program	93.747	90381, 90382			4,986	
Total Department of Health and Human Services					$ 3,758,834	
Department of Agriculture:						
Pass-through Payments:						
Child Nutrition Cluster:						
Virginia Department of Education:						
School Breakfast Program	10.553	40253, 41110		$ 888,255		
National School Lunch Program	10.555	40254, 41106	$ 2,338,016			
COVID-19 - National School Lunch Program	10.555	41108	86,564			
Virginia Department of Agriculture:						
National School Lunch Program (Food Commodities)	10.555	Unknown	226,311	2,650,891		
Summer Food Service Program for Children	10.559	60302, 60303	$ 27,767			
Summer Food Service Program for Children (SFSPC) (Food Commodities)	10.559	Unknown	2,658	30,425	$ 3,569,571	
Virginia Department of Education:						
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665	43841			13,522	
Pandemic EBT Administrative Costs	10.649	86556			3,063	
Department of Social Services:						
SNAP Cluster:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	90212, 93103, 92103, 91103, 91403, 90304, 93104, 92104, 91104, 91404, 90303			987,290	
Total Department of Agriculture					$ 4,573,446	
Department of Justice:						
Pass-through Payments:						
Virginia Department of Criminal Justice Services:						
Crime Victim Assistance	16.575	18V2GX0011			$ 76,560	
Violence Against Women Formula Grants	16.588	18WFAX0056			23,317	
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	20VDBX0141			47,645	
Total Department of Justice					$ 147,522	

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards - Reissued (continued)
For the Fiscal Year Ended June 30, 2022

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures	Expenditures to Subrecipients
Department of Homeland Security:						
Pass-through Payments:						
Virginia Department of Emergency Management:						
Emergency Management Performance Grants	98.042	EMP-2021-EP-0004			$ 7,500	
Department of Housing and Urban Development:						
Pass-through Payments:						
Virginia Office of Community Planning and Development						
Community Development Block Grant/State's Program and Non-Entitlement						
Grants in Hawaii	14.228	Unknown			$ 1,396,366	$ 1,396,366
Department of Transportation:						
Pass-through Payments:						
Virginia Department of Motor Vehicles:						
Highway Safety Cluster:						
State and Community Highway Safety	20.600	86844			$ 26,673	
Department of Treasury:						
Direct Payments:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		$ 1,528,832		
Pass-through Payments:						
Virginia Department of Criminal Justice Services:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		11,250		
Virginia Compensation Board:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		119,492		
Virginia Department of Health and Community Development:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		10,532	1,670,106	$ 10,532
Pass-through Payments:						
Department of Accounts:						
COVID-19: Coronavirus Relief Fund	21.019	SLT0022			$ 355,292	
Total Department of Treasury					$ 2,025,398	
Institute of Museum and Library Services, National Foundation on the Arts and the Humanities:						
Pass-through Payments:						
The Library of Virginia:					$ 4,924	
COVID-19 - Grants to States	45.310	Unknown				
Department of Education:						
Pass-through Payments:						
Virginia Department of Education:						
Title I Grants to Local Educational Agencies	84.010	42901			$ 2,303,815	
Special Education Cluster:						
Special Education Grants to States	84.027	43071	$ 1,656,238			
COVID-19 - Special Education Grants to States	84.027	40287	67,875	$ 1,724,113		
Special Education Preschool Grants	84.173	62521	$ 103,376			
COVID-19 - Special Education Preschool Grants	84.173	40286	3,338	106,714	$ 1,830,827	
Career and Technical Education - Basic Grants to States	84.048	60031			178,896	
Rural Education	84.358	43481			53,300	
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	61480			235,055	
Student Support and Academic Enrichment Program	84.424	60281			295,008	
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	50185/50195/60042/60171/60173/86537		$ 3,459,016		
COVID-19 - American Rescue Plan-Elementary and Secondary School Emergency Relief Fund	84.425U	50193/86834		2,295,936		
COVID-19 - Governor's Emergency Education Relief Plan	84.425C	70037		78,028	5,832,980	
Total Department of Education					$ 10,729,881	
Total Expenditures of Federal Awards					$ 22,670,544	$ 1,396,366

Notes to Schedule of Expenditures of Federal Awards

Note 1 -- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards of the County of Tazewell, Virginia under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Tazewell, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Tazewell, Virginia.

Note 2 -- Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

(3) The County did not elect to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

Note 4 -- Outstanding Balance of Federal Loans

The County did not have any loans or loan guarantees which are subject to reporting requirements for the current year.

Note 5 -- Subsequent Addition of Federal Expenditures

The below expenditures were previously not included on the Schedule of Expenditures of Federal Awards included in the financial statements issued on December 7, 2022. This discovery of additional expenditures was made subsequent to the issuance of the financial statements. Accordingly, the Schedule of Expenditures of Federal Awards has been reissued to reflect the additional expenditures.

COVID-19 Elementary and Seconday School Emergency Relief Fund expenditures	$ 5,694,068

Note 6 -- Relationship to the Financial Statements:

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:	
Primary Government:	
General Fund	$ 8,374,459
County CIP Fund	11,505
Less: Payment in lieu of taxes	(31,457)
Total Primary Government	$ 8,354,507
Component Unit School Board:	
School Operating Fund	$ 14,316,037
Total expenditures of federal awards per basic financial statements	$ 22,670,544
Total expenditures of federal awards per the Schedule of Expenditures of Federal Awards	$ 22,670,544

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified:	Governmental activities, business-type activities, discretely presented component unit - School Board, each major fund and aggregate remaining fund information.
Modified:	Discretely presented component unit - Other Component Units

Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiency(ies) identified?	No

Type of auditors' report issued on compliance for major programs:

84.010	Title I, Grants to Local Educational Agencies	Unmodified
21.019	COVID-19 Coronavirus Relief Fund	Unmodified
93.658	Foster Care-Title IV-E	Unmodified
84.425	Education Stabilization Fund	Qualified
10.553/10.555/10.559	Child Nutrition Cluster	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	Yes

Identification of major programs:

Federal Assistance Listing #	Name of Federal Program or Cluster
84.010	Title I, Grants to Local Educational Agencies
21.019	COVID-19 Coronavirus Relief Fund
93.658	Foster Care-Title IV-E
84.425	Education Stabilization Fund
10.553/10.555/10.559	Child Nutrition Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2022

Section II - Financial Statement Findings

2022-001 (Material Weakness)

Criteria:	An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial
Effect:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the County's internal controls over financial reporting.
Cause:	The County does not have proper controls in place to detect and correct adjustments in closing their year end financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Management's Response:	The County will review the auditors' proposed audit adjustments for the fiscal year and will develop a plan of action to ensure that all adjusting entries are made prior to final audit fieldwork next year.

Section II - Financial Statement Findings (Continued)

2022-002 (Material Weakness)

Criteria:	Controls should be in place to ensure that grant funds are requested for reimbursement in a timely manner in accordance with the matching principle.
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Effect:	There is a reasonable possibility that revenues and expenditures are not appropriately matched and reported in accordance with Generally Accepted Accounting Principles.
Cause:	The School Board does not have adequate staffing to ensure that reimbursement requests are filed in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Management's Response:	The School Board agrees with the finding and recommendation, but with the current staffing feels that is is unable to implement the above recommendation.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs - Reissued
For the Fiscal Year Ended June 30, 2022

Section III - Federal Award Findings and Questioned Costs

2022-003

Program Titles:	Education Stabilization Fund
ALN:	84.425
Pass-through Entity:	Department of Education
Compliance Requirement:	Activities allowed/unallowed
Finding Type:	Noncompliance and Material Weakness
Criteria:	Grant reimbursement requests should be reconciled to accounts within the general ledger to ensure amounts are appropriately requested for reimbursement and reported for federal reporting.
Condition:	Specific project codes were established for expenditures related to the program in the general ledger; however, amounts requested for reimbursement were not reconciled to the ledger totals for those project codes.
Questioned Costs:	Undetermined
Context:	The School Board did not agree or reconcile amounts requested for reimbursement to the specific project codes established for expenditures under the program. Reimbursement requests totaled $5,832,980.00, the detailed general ledger for identified project codes totaled $4,731,351.47, and the unadjusted trial balance totaled $5,031,800.00 for identified project codes.
Effect:	Amounts could be under or over-requested from the federal government.
Cause:	Requested amounts were not routinely reconciled to the general ledger or trial balance.
Recommendation:	Management should reconcile amounts requested for reimbursement to the general ledger and/or trial balance routinely throughout the year to ensure that amounts are appropriately requested for reimbursement.
Views of Responsible Officials:	Management will review its process for requesting reimbursements and reconciling same to the ledger.

County of Tazewell, Virginia

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

2021-001	
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Current Status:	Finding 2021-001 was repeated in the current year as 2022-001.
2021-002	
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Current Status:	Finding 2021-002 was previously reported as a significant deficiency and is shown as finding 2022-002 as a material weakness in the current year.
2021-003	
Condition:	The amount reported in the quarterly reports to the Commonwealth totaled $7,424,202 while expenditure reports from the County's system show a total of $6,918,557 expended, with a difference of $505,645.
Recommendation:	Management should establish a reconciliation process and reports should be reviewed by someone other than the preparer prior to submission to ensure accuracy of same.
Current Status:	Finding 2021-003 was not repeated in the current year.
2021-004	
Condition:	Documentation provided by subrecipients was not complete nor did it agree to the schedule of expenditures that was provided to the County regarding the use of funds.
Recommendation:	Management should consider distributing funds on a reimbursement basis after documentation has been reviewed or should implement a review process wherein subrecipient expenditures are monitored on a routine basis to ensure allowability under the program and completeness.
Current Status:	Finding 2021-004 was not repeated in the current year.
2021-005	
Condition:	Documentation provided for testing did not provide sufficient detail to determine that Comprehensive Services Act (CSA) expenditures and salaries, other than public safety and public health, met the allowability criteria. Additionally, CSA is reimbursed in part by State funds and guidance related to the program does not specify that funds can be used to meet local match requirements for other awards.
Recommendation:	Management should implement a process to ensure that documentation maintained is adequate to ensure that allowability and allowable cost requirements for the program have been met.
Current Status:	Finding 2021-005 was not repeated in the current year.
2021-006	
Condition:	Specific project codes were established for expenditures related to the program in the general ledger; however, amounts requested for reimbursement were not reconciled to the ledger totals for those project codes.
Recommendation:	Management should reconcile amounts requested for reimbursement to the general ledger and/or trial balance routinely throughout
Current Status:	Finding 2021-006 was repeated in the current year as 2022-003.

County of Tazewell, Virginia



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

COUNTY OF TAZEWELL, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

COUNTY OF TAZEWELL, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2023

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INTRODUCTORY SECTION

COUNTY OF TAZEWELL, VIRGINIA

BOARD OF SUPERVISORS

Shanna Plaster, Chairman

Aaron Gillespie — Maggie Abury
Andy Hrovatic — Charles Stacy

COUNTY SCHOOL BOARD

Erik Robinson, Chairman

Donna Whittington — Irene Mullins
David Woodard — Chris Moir

Dr. Christopher Stacy, Superintendent of Schools

SOCIAL SERVICES BOARD

Amanda B. Buskill, Chairman

Kim Allen — Barry Absher
Debra White — Rene Steele

EX-OFFICIO MEMBERS

C. Eric Young, County Administrator
David Taylor, Director of Social Services

OTHER OFFICIALS

Commonwealth's Attorney ..... Chris Plaster
Clerk of the Circuit Court ..... Tammy Allison
Commissioner of the Revenue ..... David R. Anderson
Treasurer ..... David T. Larimer
Sheriff ..... Brian L. Hieatt
School Board Clerk ..... Vicki Bailey

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tazewell County, Virginia School Activity Funds, which represent 3.52 percent, 4.93 percent, and 2.88 percent, respectively, of the assets, fund balance, and revenues of the discretely presented component unit – School Board as of June 30, 2023. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tazewell County, Virginia School Activity Fund, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. 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 County of Tazewell, Virginia, 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.

Restatement of Beginning Balances

As described in Note 20 to the financial statements, in 2023, the County restated beginning balances for the reissuance of 2022 audit report due to federal funding that was not previously reported.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Tazewell, Virginia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns* 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 generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, 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 County of Tazewell, Virginia's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about County of Tazewell, Virginia's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Tazewell, Virginia's basic financial statements. The other supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal* Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 20, 2024, on our consideration of County of Tazewell, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Tazewell, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Tazewell, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
February 20, 2024

Basic Financial Statements

Exhibit 1

County of Tazewell, Virginia
Statement of Net Position
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
ASSETS					
Cash and Cash Equivalents	$ 21,822,888	$ -	$ 21,822,888	$ 20,042,717	$ 536,839
Investments	-	-	-	-	3,080,067
Receivables (Net of Allowance for Uncollectibles):					
Taxes	24,402,863	-	24,402,863	-	-
Accounts Receivable	1,908,138	160,833	2,068,971	36,805	988,047
Note Receivable	-	-	-	-	1,488,357
Leases recievable	-	-	-	-	1,082,624
Assets Held for Resale	-	-	-	-	2,564,058
Due from Component Units	6,751,207	-	6,751,207	-	-
Due from Other Governmental Units	3,716,294	-	3,716,294	15,020,821	390,424
Internal Balances	(32,830)	32,830	-	-	-
Inventory	-	-	-	-	182,178
Prepaid Items	52,021	-	52,021	494,078	38,253
Restricted Assets:					
Cash and Cash Equivalents	-	3,260,477	3,260,477	-	195,315
Capital assets not being depreciated/amortized	4,120,027	1,194,657	5,314,684	4,682,482	19,062,816
Capital assets, net of accumulated deprecation/amortization	17,040,598	6,116,956	23,157,554	27,011,883	80,898,529
Total Assets	$ 79,781,206	$ 10,765,753	$ 90,546,959	$ 67,288,786	$ 110,507,507
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	$ 2,070,411	$ -	$ 2,070,411	$ 7,883,143	$ 303,028
OPEB related items	1,381,249	-	1,381,249	3,653,414	145,472
Deferred charge on refunding	98,644	-	98,644	-	-
Total Deferred Outflows of Resources	$ 3,550,304	$ -	$ 3,550,304	$ 11,536,557	$ 448,500
LIABILITIES					
Accounts Payable	$ 1,125,843	$ 918,354	$ 2,044,197	$ 973,620	$ 773,277
Accrued Liabilities	-	-	-	1,293,312	-
Accrued Wages	-	-	-	3,561,828	48,358
Customer Deposits	-	-	-	-	195,315
Accrued Interest Payable	53,579	13,183	66,762	-	59,157
Due to Primary Government	-	-	-	6,640,168	111,039
Unearned Revenue	3,948,845	-	3,948,845	-	13,993
Long-term Liabilities:					
Due Within One Year	2,410,669	375,000	2,785,669	419,162	2,597,123
Due in More Than One Year	23,230,631	14,971,763	38,202,394	52,750,810	34,110,236
Total Liabilities	$ 30,769,567	$ 16,278,300	$ 47,047,867	$ 65,638,900	$ 37,908,498
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	$ 21,377,035	$ -	$ 21,377,035	$ -	$ -
Pension related items	2,204,678	-	2,204,678	8,001,128	407,392
OPEB related items	1,405,700	-	1,405,700	3,821,386	147,356
Lease related	-	-	-	-	1,054,701
Total Deferred Inflows of Resources	$ 24,987,413	$ -	$ 24,987,413	$ 11,822,514	$ 1,609,449
NET POSITION					
Net Investment in Capital Assets	$ 8,554,323	$ 7,317,090	$ 15,871,413	$ 31,694,365	$ 65,041,860
Restricted	2,166,168	-	2,166,168	7,694,106	-
Unrestricted	16,854,039	(12,829,637)	4,024,402	(38,024,542)	6,396,200
Total Net Position	$ 27,574,530	$ (5,512,547)	$ 22,061,983	$ 1,363,929	$ 71,438,060

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

Exhibit 2

County of Tazewell, Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: School Board	Component Units: Other Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Government Administration	$ 4,170,908	$ 326,792	$ 1,088,149	$ -	$ (2,755,967)	$ -	$ (2,755,967)	$ -	$ -
Judicial Administration	3,314,581	149,854	1,728,735	-	(1,435,992)	-	(1,435,992)	-	-
Public Safety	15,712,788	203,506	4,338,183	-	(11,171,099)	-	(11,171,099)	-	-
Public Works	3,659,106	23,036	16,265	-	(3,619,805)	-	(3,619,805)	-	-
Health and Welfare	12,711,013	-	9,511,689	-	(3,199,324)	-	(3,199,324)	-	-
Education	13,483,163	-	-	-	(13,483,163)	-	(13,483,163)	-	-
Parks, Recreation and Cultural	2,725,520	53,036	329,887	-	(2,342,597)	-	(2,342,597)	-	-
Community Development	649,378	123	1,576,756	-	927,501	-	927,501	-	-
Interest	432,099	-	-	-	(432,099)	-	(432,099)	-	-
Total Governmental Activities	$ 56,858,556	$ 756,347	$ 18,589,664	$ -	$ (37,512,545)	$ -	$ (37,512,545)	$ -	$ -
Business-type Activities									
Landfill	$ 4,916,955	$ 1,129,934	$ 24,914	$ -	$ -	$ (3,762,107)	$ (3,762,107)	$ -	$ -
Total Primary Government	$ 61,775,511	$ 1,886,281	$ 18,614,578	$ -	$ (37,512,545)	$ (3,762,107)	$ (41,274,652)	$ -	$ -
Component Units:									
School Board	$ 67,868,956	$ 1,799,675	$ 68,388,810	$ -	$ -	$ -	$ -	$ 2,319,529	$ -
Other component units	11,393,136	8,114,461	170,924	1,530,431	-	-	-	-	(1,577,320)
Total Component Units	$ 79,262,092	$ 9,914,136	$ 68,559,734	$ 1,530,431	$ -	$ -	$ -	$ 2,319,529	$ (1,577,320)
General Revenues:									
General Property Taxes					$ 26,583,248	$ -	$ 26,583,248	$ -	$ -
Other Local Taxes									
Local Sales and Use Taxes					6,344,370	-	6,344,370	-	-
Consumers' Utility Taxes					817,181	-	817,181	-	-
Franchise License Taxes					374,063	-	374,063	-	-
MOPED and ATV sales tax					24,689	-	24,689	-	-
Utility License Taxes					8,968	-	8,968	-	-
Other Will and taxes					17				
Bank Franchise Taxes					122,482	-	122,482	-	-
Taxes on Recordation and Wills					257,510	-	257,510	-	-
Coal Severance Taxes					2,973,584	-	2,973,584	-	-
Hotel and Motel Taxes					267,060	-	267,060	-	-
Gas Severance Tax					848,940	-	848,940	-	-
Unrestricted Revenues from Use of Money and Property					282,154	45,514	327,668	59,041	374,008
Miscellaneous					485,010	4,659	489,669	1,375,645	884,069
Payments from Primary Government/Component Units					-	-	-	13,083,163	1,143,391
Grants and Contributions not Restricted to Specific Programs					4,013,396	-	4,013,396	-	-
Transfers					(2,386,391)	2,386,391	-	-	-
Total General Revenues and transfers					$ 41,016,281	$ 2,436,564	$ 43,452,828	$ 14,517,849	$ 2,401,468
Change in Net Position					$ 3,503,736	$ (1,325,543)	$ 2,178,193	$ 16,837,378	$ 824,148
Net Position - Beginning, as restated					24,070,794	(4,187,004)	19,883,790	(15,473,449)	70,613,912
Net Position - Ending					$ 27,574,530	$ (5,512,547)	$ 22,061,983	$ 1,363,929	$ 71,438,060

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

Exhibit 3

County of Tazewell, Virginia
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	County CIP Fund	Other Governmental Funds	Total
ASSETS				
Cash and Cash Equivalents	$ 18,980,863	$ 547,389	$ 2,294,636	$ 21,822,888
Receivables (Net of Allowance for Uncollectibles):				
Property Taxes	24,402,863	-	-	24,402,863
Other Receivables	1,788,228	-	119,910	1,908,138
Prepaid Items	52,021	-	-	52,021
Due from Other Funds	-	125,000	-	125,000
Due from Other Governmental Units	3,716,294	-	-	3,716,294
Due from Component Units	6,640,168	111,039	-	6,751,207
Total Assets	$ 55,580,437	$ 783,428	$ 2,414,546	$ 58,778,411
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 1,011,454	$ 63,429	$ 50,960	$ 1,125,843
Due to Other Funds	157,830	-	-	157,830
Unearned Revenue	3,948,845	-	-	3,948,845
Total Liabilities	$ 5,118,129	$ 63,429	$ 50,960	$ 5,232,518
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	$ 24,901,269	$ -	$ -	$ 24,901,269
Unavailable Revenue - Opioid Settlement	1,484,705	-	-	1,484,705
Total Deferred Inflows of Resources	$ 26,385,974	$ -	$ -	$ 26,385,974
FUND BALANCES				
Nonspendable	$ 52,021	$ -	$ -	$ 52,021
Restricted	681,463	-	-	681,463
Committed	57,952	719,999	2,363,586	3,141,537
Unassigned	23,284,898	-	-	23,284,898
Total Fund Balances	$ 24,076,334	$ 719,999	$ 2,363,586	$ 27,159,919
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 55,580,437	$ 783,428	$ 2,414,546	$ 58,778,411

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

Exhibit 4

County of Tazewell, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because:			
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds			$ 27,159,919
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.			
Capital assets, not being depreciated/amortized	$	4,120,027	
Capital assets, net of accumulated depreciation/amortization		17,040,598	21,160,625
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.			
Unavailable revenue - property taxes	$	3,524,234	
Unavailable revenue - opioid settlement		1,484,705	5,008,939
Deferred outflow of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	$	2,070,411	
OPEB related items		1,381,249	3,451,660
Long-term liabilites, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			
Accrued interest payable	$	(53,579)	
Compensated absences		(699,857)	
Lease Liabilities		(437,695)	
Net OPEB liabilities		(6,877,846)	
Net pension liability		(5,358,651)	
General obligation bonds, including bond premiums		(2,731,027)	
Revenue bonds, including bond premiums		(9,536,224)	
Deferred amount on refunding		98,644	(25,596,235)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	$	(2,204,678)	
OPEB related items		(1,405,700)	(3,610,378)
Net Position of Governmental Activities			$ 27,574,530

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

Exhibit 5

County of Tazewell, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2023

	General Fund	County CIP Fund	Other Governmental Funds	Total
REVENUES				
General Property Taxes	$ 26,226,980	$ -	$ -	$ 26,226,980
Other Local Taxes	10,127,602	-	1,911,262	12,038,864
Permits, Privilege Fees and Regulatory Licenses	212,492	-	-	212,492
Fines and Forfeitures	55,739	-	-	55,739
Revenue from Use of Money and Property	566,089	-	-	566,089
Charges for Services	195,839	-	8,342	204,181
Miscellaneous	814,101	-	988	815,089
Recovered Costs	1,874,775	-	-	1,874,775
Intergovernmental	22,554,405	48,655	-	22,603,060
Total Revenues	$ 62,628,022	$ 48,655	$ 1,920,592	$ 64,597,269
EXPENDITURES:				
Current:				
General Government Administration	$ 4,782,296	$ 275,429	$ -	$ 5,057,725
Judicial Administration	2,950,830	-	12,028	2,962,858
Public Safety	17,068,195	-	-	17,068,195
Public Works	1,347,618	893,498	1,386,518	3,627,634
Health and Welfare	13,103,478	-	-	13,103,478
Education	13,483,163	-	-	13,483,163
Parks, Recreation and Cultural	2,157,737	-	-	2,157,737
Community Development	1,396,238	94,602	-	1,490,840
Nondepartmental	192,490	-	-	192,490
Debt Service:				
Principal Retirement	1,857,185	-	-	1,857,185
Interest and Other Fiscal Charges	506,583	-	-	506,583
Total Expenditures	$ 58,845,813	$ 1,263,529	$ 1,398,546	$ 61,507,888
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 3,782,209	$ (1,214,874)	$ 522,046	$ 3,089,381
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 1,555,998	$ -	$ 1,560,998
Transfers Out	(3,668,891)	-	(278,498)	(3,947,389)
Proceeds from lease liabilities	521,173	-	-	521,173
Total Other Financing Sources (Uses)	$ (3,142,718)	$ 1,555,998	$ (278,498)	$ (1,865,218)
Net Change in Fund Balance	$ 639,491	$ 341,124	$ 243,548	$ 1,224,163
Fund Balance - Beginning	23,436,843	378,875	2,120,038	25,935,756
Fund Balance - Ending	$ 24,076,334	$ 719,999	$ 2,363,586	$ 27,159,919

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

Exhibit 6

County of Tazewell, Virginia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

Amounts reported for governmental activities in the Statement of Activities are different because:			
Net changes in fund balance - total governmental funds			$ 1,224,163
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These are the details of items supporting this adjustment:			
Capital outlays	$	1,668,925	
Tenancy in common transfer		(576,707)	
Depreciation expense		(1,890,212)	(797,994)
The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, and donations) is to increase net position.			
Loss on disposal of assets			(5,918)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.			
Change in unavailable revenue-property taxes	$	356,268	
Change in unavailable revenue-opioid settlement		(330,079)	26,189
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Debt issued or incurred:			
Issuance of lease liabilities	$	(521,173)	
Principal repayments:			
General obligation bonds		576,707	
Lease Liabilities		83,478	
Lease revenue bond		1,197,000	1,336,012
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.			
Change in compensated absenses	$	(30,742)	
Change in accrued interest payable		13,301	
Change in bond premium amortization		78,713	
Change in deferred amount on refunding		(17,530)	
Change in pension related items		873,538	
Change in OPEB related items		804,004	1,721,284
Change in net position of governmental activities			$ 3,503,736

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

Exhibit 7

County of Tazewell, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2023

		Tazewell County Landfill Fund
ASSETS		
Current Assets:		
Receivables (Net of Allowance for Uncollectibles)	$	160,833
Due from Other Funds		32,830
Total Current Assets	$	193,663
Noncurrent Assets:		
Capital assets not being depreciated	$	1,194,657
Capital assets, net of accumulated deprecation		6,116,956
Total Capital Assets	$	7,311,613
Other Assets:		
Restricted Cash - Unspent Bond Proceeds	$	3,260,477
Total Assets	$	10,765,753
LIABILITIES		
Current Liabilities:		
Accrued Interest Payable	$	13,183
Accounts Payable		918,354
Notes Payable - Current Portion		375,000
Total Current Liabilities	$	1,306,537
Noncurrent Liabilities:		
Estimated Landfill Closure Liability	$	12,091,763
Notes Payable - Net of Current Portion		2,880,000
Total Noncurrent Liabilities	$	14,971,763
Total Liabilities	$	16,278,300
NET POSITION		
Net Investment in Capital Assets	$	7,317,090
Unrestricted		(12,829,637)
Total Net Position	$	(5,512,547)

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

Exhibit 8

County of Tazewell, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Fiscal Year Ended June 30, 2023

		Tazewell County Landfill Fund
OPERATING REVENUES		
Charges for Services	$	1,129,934
OPERATING EXPENSES		
Contractual Services	$	3,058,251
Repairs and Maintenance		4,290
Closure Reserve Expense		1,453,027
Other Charges		147,549
Depreciation		192,632
Total Operating Expenses	$	4,855,749
Operating Income (Loss)	$	(3,725,815)
NONOPERATING REVENUES (EXPENSES)		
Interest income	$	45,514
Miscellaneous Income		4,659
Interest Expense		(61,206)
State Grants		5,245
Federal Grants		19,669
Total Nonoperating Revenues (Expenses)	$	13,881
Income (loss) before transfers	$	(3,711,934)
TRANSFERS		
Transfers In	$	2,386,391
Change in Net Position	$	(1,325,543)
Net Position - Beginning		(4,187,004)
Net Position - Ending	$	(5,512,547)

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

Exhibit 9

County of Tazewell, Virginia
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended June 30, 2023

		Tazewell County Landfill Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$	1,124,451
Payments for Operating Expenses		(2,369,724)
Total Cash Provided by (Used for) Operating Activities	$	(1,245,273)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	$	2,385,564
State and Federal Grants		24,914
Interest income		45,514
Total Cash Provided by (Used for) Noncapital Financing Activities	$	2,455,992
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	$	(1,083,999)
Principal Payments on Debt		(20,000)
Interest Payments on Debt		(61,069)
Total Cash Provided by (Used for) Capital and Related Financing Activities	$	(1,165,068)
Net Increase (Decrease) in Cash and Cash Equivalents	$	45,651
Cash and Cash Equivalents - Beginning, including restricted cash of $3,214,826		3,214,826
Cash and Cash Equivalents - Ending, including restricted cash of $3,260,477	$	3,260,477
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:		
Operating Income (Loss)	$	(3,725,815)
Depreciation		192,632
Miscellaneous Income		4,659
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
(Increase) Decrease in Accounts Receivable		(10,142)
Increase (Decrease) in Accounts Payable		840,366
Increase (Decrease) in Estimated Landfill Closure Liability		1,453,027
Total Adjustments	$	2,283,251
Net Cash Provided By (Used For) Operating Activities	$	(1,245,273)

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

Exhibit 10

County of Tazewell, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

		Custodial Funds
ASSETS		
Cash and cash equivalents	$	93,720
Due from other goverments		250,174
Total Assets	$	343,894
LIABILITIES		
Sales tax due to Towns	$	250,174
NET POSITION		
Restricted for:		
Social services clients	$	93,720
Total Net Position	$	93,720

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

Exhibit 11

County of Tazewell, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

		Custodial Funds
ADDITIONS		
Contributions:		
Expenditure reimbursement	$	64,034
Sales tax collections for other governments		250,174
Total contributions	$	314,208
DEDUCTIONS:		
Special welfare payments	$	50,388
Payments to sales tax to other governments		250,174
Total deductions	$	300,562
Net increase (decrease) in fiduciary net postion	$	13,646
Net position, beginning		80,074
Net position, ending	$	93,720

Note 1 – Summary of Significant Accounting Policies:

County of Tazewell, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include police and volunteer fire protection, sanitation services, recreational activities, cultural events, education and social services.

The financial statements of County of Tazewell, Virginia conform to generally accepted accounting principles (GAAP) applicable to governmental unties promulgated by the Governmental Accounting Standards Board (GASB) and have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The significant accounting policies are described below.

Financial Statement Presentation

Government-wide and Fund Financial Statements

Government-wide Financial Statements – The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Statement of Net Position – The Statement of Net position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets 2) restricted; and 3) unrestricted.

Statement of Activities – The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Budgetary comparison schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate, in one way or another, in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their government over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedule presents the original budget, the final budget, and the actual activity of the major governmental funds.

Note 1 – Summary of Significant Accounting Policies: (Continued)

A. Financial Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Tazewell, Virginia (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Therefore data from these units is combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

B. Individual Component Unit Disclosures

Blended Component Units: None

Discretely Presented Component Units:

Tazewell County School Board members are elected by the voters and are responsible for the operations of the County's School System. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation in the County financial statements for the fiscal year ended June 30, 2023.

Tazewell County Industrial Development Authority is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Tazewell County. Tazewell County Board of Supervisors appoints all Board members of the Authority. There exists a financial benefit/burden relationship between the Industrial Development Authority and the County.

Tazewell County Airport Authority was created by County of Tazewell and Towns of Bluefield, Cedar Bluff, Pocahontas, Richlands and Tazewell to operate a regional airport. Tazewell County Board of Supervisors appoints a voting majority of the Airport Authority's Board of Directors. The County contributes a significant amount to the Authority's operation and there exists a financial benefit/burden relationship.

Tazewell County Public Service Authority was created by the Board of Supervisors of Tazewell County to acquire, finance, construct and operate water and sewer systems throughout the County. The Board of Directors of the Public Service Authority are appointed by the Tazewell County Board of Supervisors and there exists a financial benefit/burden relationship between the Public Service Authority and the County. In addition, a majority of the Directors of the Authority are also on the Board of Supervisors.

Complete financial statements of the Tazewell County Public Service Authority, Tazewell County Industrial Development Authority and the Tazewell County Airport Authority can be obtained from the business office of each component unit.

Other Related Organizations Included in the County's Annual Financial Report

None

Note 1 – Summary of Significant Accounting Policies: (Continued)

B. Individual Component Unit Disclosures (Continued)

Jointly Governed Organizations

County of Tazewell and Counties of Buchanan and Russell participate in supporting the Cumberland Mountain Community Services Board. For the year ended June 30, 2023, the County contributed $101,800.

County of Tazewell and Counties of Russell, Buchanan, Wise, Scott, Lee, Washington, Smyth and Dickenson and the Cities of Norton and Bristol participate in supporting the Appalachian Juvenile Commission. For the year ended June 30, 2023, the County contributed $298,172.

County of Tazewell and Counties of Lee, Wise, Washington, Russell, Smyth, Buchanan and Dickenson along with the City of Norton participate in supporting the Southwest Virginia Regional Jail Authority. For the year ended June 30, 2023, the County contributed $3,702,641.

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

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions, including right to use lease assets, are reported as expenditures in the governmental funds. Issuances of long-term debt through leases are reported as other financing sources.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

The County's proprietary funds utilize an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities, whether current or noncurrent, associated with their activities are reported. Proprietary fund equity is classified as net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The government reports the following major governmental funds:

General Fund:

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

Capital Projects Fund:

The County CIP Fund accounts for and reports all financial resources used for the acquisition or construction of major capital facilities and is reported as a major fund.

The School Board reports the following major fund types:

The School Operating Fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from appropriations from the County and state and federal grants.

The School Activity Fund is a special revenue fund that accounts for and reports all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the individual schools.

The government reports the following nonmajor governmental funds:

Special Revenue Funds:

Special Revenue Funds account for and report the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Coal Road Improvement Fund, Coal Road Economic Development Fund, Damage Stamp Fund, and Law Library Fund are reported as nonmajor special revenue funds.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

Additionally, Tazewell County reports the following fund types:

Proprietary Funds:

The Proprietary Funds are accounted and financed in a manner similar to private business. The funds utilize accrual basis of accounting, in which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The Landfill Fund is reported as a major proprietary fund.

Fiduciary Funds (Trust and Custodial Funds):

Fiduciary, Trust and Custodial funds account for assets held by the County unit in a trustee capacity or as custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds and they utilize the accrual basis of accounting described in the Governmental Fund Presentation. Fiduciary funds are not included in the government-wide financial statements. The Special Welfare and Local Sales Tax Funds are reported as Custodial Funds.

D. Budget and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the departmental level. The appropriation for each department or category can be revised only by the Board of Supervisors. The Finance Director is authorized to transfer budgeted amounts within general government departments, with the exception of salary related amounts. However, the County Administrator is authorized to transfer budgeted amounts within a Fund, with the exception of salary related amounts. Additionally, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, School Operating Fund, and the Capital Projects Fund.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several supplemental appropriations were necessary during the year and at year-end.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.
9. Expenditures exceeded appropriations for departments in the Coal Road Economic Development Fund.
10. At June 30, 2023, the Landfill Fund had a deficit net position balance.

E. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Note 1 – Summary of Significant Accounting Policies: (Continued)

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

G. Receivable and payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds." All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately $441,865 and $6,292 at June 30, 2023 and is comprised of property taxes and unpaid landfill bills, respectively.

Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable December 5th. The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, lease and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an estimated useful life in excess of one year and a cost of over $20,000. Such assets are recorded at historical cost (exept for intangible right-to-use lease assets) or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Property, plant, equipment, lease assets, and infrastructure of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-60
Building, land, and other improvements	40-60
Vehicles	5
Office and computer equipment	7
Machinery and other equipment	7
Lease equipment	5-20

Note 1 – Summary of Significant Accounting Policies: (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The County has two items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items related to pension and OPEB. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes and opioid settlement receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to pension and OPEB are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

J. Compensated Absences

Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as “terminal leave” prior to retirement.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County’s and School Board’s Retirement Plans and the additions to/deductions from the County’s and School Board’s Retirement Plans’ fiduciary net position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans’ fiduciary net position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1 – Summary of Significant Accounting Policies: (Continued)

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and premiums on issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The County's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance – amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board of Supervisors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation;
- Assigned fund balance – amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

The County's highest decision-making level is the Board of Supervisors. Action from the Board of Supervisors is required to commit or release funds from commitment.

The County's Board of Supervisors has authorized the County Administrator to assign fund balance to a specific purpose as approved within the County fund balance policy.

The County considers restricted fund balance to be spent when an expenditure is incurred for purposes for which restricted and unassigned, assigned, or committed fund balances are available, unless prohibited by legal documents or contracts. When an expenditure is incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

Note 1 – Summary of Significant Accounting Policies: (Continued)

O. Use of Estimates

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

P. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Q. Leases

The County has various lease assets requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases.

Lessee
The County recognizes lease liabilities and intangible right-to-use lease assets (lease assets) in the government-wide financial statements. At the commencement of the lease, the lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease liability is reduced by the principal portion of payments made. The lease asset is measured at the initial amount of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

Note 1 – Summary of Significant Accounting Policies: (Continued)

Q. Leases (continued)

Key Estimates and Judgments

Lease accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate stated in lease contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the County uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease terms include the noncancellable period of the lease and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease incentives and certain other payments are included in the measurement of the lease liability (lessee).

The County monitors changes in circumstances that would require a remeasurement or modification of its leases. The County will remeasure the lease asset and liability (lessee) or the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease receivable, lease liability or subscription liability.

Note 2 – Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board.

Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard & Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Note 2 – Deposits and Investments: (continued)

Custodial Credit Risk (Investments)

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Neither the County nor its discretely presented component units have an investment policy for custodial credit risk.

The County's rated debt investments as of June 30, 2023 were rated by Standard & Poor's and/or an equivalent national rating organization and the rating are presented below using the Standard & Poor's rating scale.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings
	AAAm
VIP Stable NAV Liquidity Pool	$ 10,031,122

Interest Rate Risk

Investment Maturities (in years)

Investment Type	Fair Value	Less than 1 Year
VIP Stable NAV Liquidity Pool	$ 10,031,122	$ 10,031,122

Redemption Restrictions

The County has the option to have access to withdraw funds from VACO/VML Investment Pool twice a month, with a five-day period notice. Additionally, funds are available to meet unexpected needs such as fluctuations in revenue sources, one-time outlays (disasters, immediate capital needs, state budget cuts, and etc.).

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above VML/VACO Investment Pool investment at the net asset value (NAV).

Note 3 – Internal Balances and Transfers:

Internal balances consisted of the following as of June 30, 2023:

Fund/Component Unit	Due From	Due To
Primary Government:		
General	$ -	$ 157,830
County CIP Fund	125,000	-
Landfill	32,830	-
Totals	$ 157,830	$ 157,830

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Fund	Transfers In	Transfers Out
General	$ 5,000	$ 3,668,891
County CIP	1,555,998	-
Law Library	-	5,000
Coal Road Improvement	-	273,498
Landfill	2,386,391	-
Totals	$ 3,947,389	$ 3,947,389

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 4 – Due From Other Governmental Units:

At June 30, 2023, the County and School Board had receivables from other governments as follows:

	Primary Government	Discretely Presented Component Unit School Board
Local Government:		
Southwest Virginia Regional Jail	$ 253,759	$ -
Commonwealth of Virginia:		
State sales taxes	1,124,745	-
Local sales taxes	-	1,124,745
VPA	256,464	-
CSA	441,372	-
Shared expenses	428,278	-
Categorical aid	96,912	-
Noncategorical aid	735,593	-
Federal Government:		
VPA	376,724	-
Categorical aid	2,447	13,896,076
Total	$ 3,716,294	$ 15,020,821

Note 5 – Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2023:

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 2,840,590	$ -	$ -	$ 2,840,590
Construction in progress	28,037	315,809	-	343,846
Tenancy in Common	1,512,298	-	(576,707)	935,591
Total capital assets not being depreciated	$ 4,380,925	$ 315,809	$ (576,707)	$ 4,120,027
Capital assets, being depreciated:				
Buildings	$ 26,116,866	$ 165,540	$ -	$ 26,282,406
Machinery and equipment	19,948,408	609,966	(103,600)	20,454,774
Right-to-use lease machinery and equipment	-	577,610	-	577,610
Total capital assets being depreciated	$ 46,065,274	$ 1,353,116	$ (103,600)	$ 47,314,790
Accumulated depreciation:				
Buildings	$ (13,264,121)	$ (651,588)	$ -	$ (13,915,709)
Machinery and equipment	(15,217,541)	(1,084,481)	97,682	(16,204,340)
Right-to-use lease machinery and equipment	-	(154,143)	-	(154,143)
Total accumulated depreciation	$ (28,481,662)	$ (1,890,212)	$ 97,682	$ (30,274,192)
Total capital assets being depreciated, net	$ 17,583,612	$ (537,096)	$ (5,918)	$ 17,040,598
Governmental activities capital	$ 21,964,537	$ (221,287)	$ (582,625)	$ 21,160,625

Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

Tazewell County Landfill Fund:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 287,598	$ -	$ -	$ 287,598
Construction in progress	-	907,059	-	907,059
Total capital assets not being depreciated	$ 287,598	$ 907,059	$ -	$ 1,194,657
Capital assets, being depreciated:				
Buildings and improvements	$ 185,603	$ -	$ -	$ 185,603
Land improvements	9,717,080	176,940	-	9,894,020
Machinery and equipment	13,715	-	-	13,715
Total capital assets being depreciated	$ 9,916,398	$ 176,940	$ -	$ 10,093,338
Accumulated depreciation:				
Buildings and improvements	$ (181,543)	$ (1,017)	$ -	$ (182,560)
Land Improvements	(3,599,148)	(189,189)	-	(3,788,337)
Machinery and equipment	(3,059)	(2,426)	-	(5,485)
Total accumulated depreciation	$ (3,783,750)	$ (192,632)	$ -	$ (3,976,382)
Total capital assets being depreciated, net	$ 6,132,648	$ (15,692)	$ -	$ 6,116,956
Business-type activities capital assets, net	$ 6,420,246	$ 891,367	$ -	$ 7,311,613

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

Governmental activities:	
General government administration	$ 245,980
Judicial administration	546,945
Public safety	939,215
Public works	75,243
Health and welfare	18,999
Parks, recreation, and cultural	35,000
Community development	28,830
Total depreciation expense-governmental activities	$ 1,890,212
Business-type activities:	
Landfill fund	$ 192,632

Note 5 – Capital Assets: (Continued)

Component Unit School Board:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 1,908,716	$ -	$ -	$ 1,908,716
Construction in Progress	315,196	2,458,570	-	2,773,766
Tenancy in common	13,412,671	-	-	13,412,671
Tenancy in common (1)	(1,512,298)	-	576,707	(935,591)
Total capital assets not being depreciated	$ 14,124,285	$ 2,458,570	$ 576,707	$ 17,159,562
Capital assets, being depreciated:				
Buildings and improvements	$ 40,361,640	$ 497,884	$ -	$ 40,859,524
Machinery and equipment	22,086,738	1,884,527	(946,946)	23,024,319
Total capital assets being depreciated	$ 62,448,378	$ 2,382,411	$ (946,946)	$ 63,883,843
Accumulated depreciation:				
Buildings and improvements	$ (30,618,581)	$ (1,041,783)	$ -	$ (31,660,364)
Machinery and equipment	(17,627,769)	(1,007,853)	946,946	(17,688,676)
Total accumulated depreciation	$ (48,246,350)	$ (2,049,636)	$ 946,946	$ (49,349,040)
Total capital assets being depreciated, net	$ 14,202,028	$ 332,775	$ -	$ 14,534,803
Governmental activities capital assets, net	$ 28,326,313	$ 2,791,345	$ 576,707	$ 31,694,365

(1) Legislation enacted during the year ended June 30, 2003, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments "on behalf" of school boards was reported in the school board's discrete column along with the related capital assets. Under the new law, local governments have a "tenancy in common" with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Tazewell, Virginia for the year ended June 30, 2023, is that assets and debt in the amount of $935,591 have been transferred to the Primary Government from the Component Unit School Board for financial reporting purposes.

Note 6 – Long-term Obligations:

Primary Government:

The following is a summary of long-term obligations of the County for the year ended June 30, 2023:

Governmental Activities:

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
General obligation bonds	$ 3,247,070	$ -	$ (576,707)	$ 2,670,363
Premium on GO bond	69,286	-	(8,622)	60,664
Lease revenue bond	10,665,000	-	(1,197,000)	9,468,000
Premium on lease revenue bond	138,315	-	(70,091)	68,224
Lease liabilities	-	521,173	(83,478)	437,695
Net OPEB liabilities	8,374,042	844,000	(2,340,196)	6,877,846
Compensated absences	669,115	532,578	(501,836)	699,857
Net pension liability	2,810,483	5,242,307	(2,694,139)	5,358,651
Total	$ 25,973,311	$ 7,140,058	$ (7,472,069)	$ 25,641,300

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending	Direct Borrowings and Placements		Lease Liabilities	
June 30	Principal	Interest	Principal	Interest
2024	$ 1,751,959	$ 400,513	$ 102,895	$ 35,207
2025	1,797,832	315,050	112,116	25,986
2026	1,158,842	250,873	95,512	16,133
2027	1,195,978	209,302	72,987	8,210
2028	1,227,752	166,294	41,298	1,638
2029-2033	3,275,000	457,644	12,887	111
2034-2038	1,198,000	181,580	-	-
2039-2040	533,000	17,045	-	-
	$ 12,138,363	$ 1,998,301	$ 437,695	$ 87,285

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Governmental Activities: (Continued)

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
General Obligation Bonds:						
GO Bond	4.10-5.10%	5/15/2008	2029	1,880,000	$ 660,000	$ 120,000
GO Bond	3.60-5.35%	12/11/2008	2029	6,698,941	2,010,363	377,959
Subtotal GO Bond					$ 2,670,363	$ 497,959
Premium on Bond	n/a	n/a	n/a	n/a	60,664	8,662
Total General Obligation Bonds					$ 2,731,027	$ 506,621
Lease Revenue Bonds: (1)						
2014C	3.025-5.125%	11/18/2014	2033	$ 11,885,000	$ 2,055,000	$ 1,025,000
2019 (2)	3.171%	8/14/2019	2040	3,924,000	3,550,000	135,000
2021B (2)	1.930%	5/6/2021	2033	3,736,000	3,594,000	70,000
2021C (2)	1.930%	5/6/2021	2034	3,736,000	269,000	24,000
Subtotal Lease Revenue Bonds					$ 9,468,000	$ 1,254,000
Premium on Bond	n/a	n/a	n/a	n/a	68,224	22,260
					$ 9,536,224	$ 1,276,260
Lease liabilities						
Enterprise Lease 1	6.94%	1/1/2021	2026	$ 40,780	$ 22,022	$ 8,354
Enterprise Lease 2	6.88%	4/1/2021	2026	33,879	19,947	6,822
Enterprise Lease 3	6.76%	1/1/2021	2026	39,683	21,389	8,126
Enterprise Lease 4	6.87%	1/1/2021	2026	39,682	21,414	8,128
Enterprise Lease 5	7.19%	1/1/2021	2026	43,476	23,540	8,913
Enterprise Lease 6	7.19%	1/1/2021	2026	43,476	23,540	8,913
Enterprise Lease 7	12.25%	9/1/2022	2028	41,276	35,655	6,984
Enterprise Lease 8	12.37%	9/1/2022	2028	41,163	35,568	6,953
Enterprise Lease 9	12.15%	6/2/2023	2028	46,950	45,913	7,266
Enterprise Lease 10	12.61%	7/1/2022	2027	31,638	26,513	5,437
Enterprise Lease 11	13.82%	1/1/2023	2028	43,444	39,857	6,860
Enterprise Lease 12	14.19%	2/1/2023	2028	38,944	36,214	6,037
Virginia Cooperative Extension	1.88%	5/15/2019	2029	142,112	86,123	14,102
Total Lease liabilities					$ 437,695	$ 102,895
Other Obligations:						
Net OPEB Liabilities	n/a	n/a	n/a	n/a	$ 6,877,846	$ -
Compensated Absences	n/a	n/a	n/a	n/a	699,857	524,893
Net Pension Liability	n/a	n/a	n/a	n/a	5,358,651	-
Total Other Obligations					$ 12,936,354	$ 524,893
Total Long-term Obligations					$ 25,641,300	$ 2,410,669

(1) In the event of default, the lender of the related bonds may declare the entire unpaid principal and interest on the issuance as due and payable.

(2) Debt is collateralized by the underlying property.

The 2014C lease revenue bond was issued by the Tazewell County IDA for renovations to the Courthouse building which is utilized by the County. Payments on the debt issuance are made by the County directly to the issuer. As a result, the debt and the asset are shown in the County's financial statements.

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Business-type Activities:

Landfill Fund

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
Revenue bonds	$ 3,275,000	$ -	$ (20,000)	$ 3,255,000
Landfill closure/postclosure liability	10,638,736	1,453,027	-	12,091,763
Total	$ 13,913,736	$ 1,453,027	$ (20,000)	$ 15,346,763

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements Principal	Interest
2024	$ 375,000	$ 49,693
2025	412,000	43,318
2026	603,000	35,097
2027	612,000	25,255
2028	622,000	15,260
2029-2030	631,000	5,111
Totals	$ 3,255,000	$ 173,734

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Business-type Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Revenue Bonds	1.62%	5/6/2021	2030	$ 3,295,000	$ 3,255,000	$ 375,000
Other Obligations:						
Landfill Closure/ Postclosure Liability	n/a	n/a	n/a	n/a	$ 12,091,763	$ -
Total Long-term Obligations					$ 15,346,763	$ 375,000

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board

The following is a summary of long-term obligations of the Component Unit School Board for the year ended June 30, 2023:

	Beginning Balance	Issuances / Increases	Retirements / Decreases	Ending Balance
Direct Borrowings and Placements:				
Loans payable	$ 544,281	$ -	$ (544,281)	$ -
Net pension liability	26,430,402	25,668,495	(19,427,210)	32,671,687
Net OPEB liabilites	22,203,917	2,875,861	(5,140,375)	19,939,403
Compensated absences	560,282	418,812	(420,212)	558,882
Total	$ 49,738,882	$ 28,963,168	$ (25,532,078)	$ 53,169,972

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Other Obligations:						
Net Pension Liability	n/a	n/a	n/a	n/a	$ 32,671,687	$ -
Net OPEB Liabilities	n/a	n/a	n/a	n/a	19,939,403	-
Compensated Absences	n/a	n/a	n/a	n/a	558,882	419,162
Total Long-term Obligations					$ 53,169,972	$ 419,162

Note 7 – Compensated Absences:

Compensated Absences:
The County has accrued liabilities arising from outstanding compensated absences. Each county employee earns annual leave at various rates. Vested or accumulated leave is reported as an expenditure and a liability of the fund that will pay it. The County has outstanding accrued vacation and sick pay totaling $699,857 in the general fund.

The School Board has accrued liabilities arising from outstanding compensated absences. Vacation and sick leave are accrued at various rates and paid out at $50 per day upon retirement. The School Board has outstanding accrued vacation and sick pay totaling $558,882.

Note 8 – Pension Plans:

Plan Description

All full-time, salaried permanent employees of the County, Tazewell County PSA and Tazewell County Airport Authority ("Component Units"), and (nonprofessional) employees of public school divisions are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Note 8 – Pension Plans: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2021 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government and Other Component Units	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	292	246
Inactive members:		
Vested inactive members	50	19
Non-vested inactive members	74	78
Inactive members active elsewhere in VRS	127	26
Total inactive members	251	123
Active members	301	171
Total covered employees	844	540

Note 8 – Pension Plans: (Continued)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The County's and Component Units contractually required employer contribution rate for the year ended June 30, 2023 was 12.09% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $1,410,751 and $1,131,810 for the years ended June 30, 2023 and June 30, 2022, respectively. Contributions to the pension plan from the Component Units were $204,865 and $195,850 for the years ended June 30, 2023 and June 30, 2022, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2023 was 16.19% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $629,543 and $554,929 for the years ended June 30, 2023 and June 30, 2022, respectively.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net pension. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2022. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022.

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees (Continued)

Mortality rates:

All Others (Non-10 Largest) – Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits (Continued)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Mulit-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

*The above allocation provides a one-year expected return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

**On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 8 – Pension Plans: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2023, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2021 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2022, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2021	$ 58,537,583	$ 55,727,100	$ 2,810,483
Changes for the year:			
Service cost	$ 1,182,055	$ -	$ 1,182,055
Interest	3,956,419	-	3,956,419
Differences between expected and actual experience	(823,710)	-	(823,710)
Impact in change in proportion	455,803	433,919	21,884
Contributions - employer	-	1,313,810	(1,313,810)
Contributions - employee	-	555,331	(555,331)
Net investment income	-	(46,889)	46,889
Benefit payments, including refunds	(3,123,542)	(3,123,542)	-
Administrative expenses	-	(35,060)	35,060
Other changes	-	1,288	(1,288)
Net changes	$ 1,647,025	$ (901,143)	$ 2,548,168
Balances at June 30, 2022	$ 60,184,608	$ 54,825,957	$ 5,358,651

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Other Component Units		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2021	$ 9,249,921	$ 8,805,818	$ 444,103
Changes for the year:			
Service cost	$ 176,209	$ -	$ 176,209
Interest	589,782	-	589,782
Differences between expected and actual experience	(122,791)	-	(122,791)
Impact in change in proportion	(455,803)	(433,920)	(21,883)
Contributions - employer	-	195,849	(195,849)
Contributions - employee	-	82,783	(82,783)
Net investment income	-	(6,990)	6,990
Benefit payments, including refunds	(465,626)	(465,626)	-
Administrative expenses	-	(5,227)	5,227
Other changes	-	192	(192)
Net changes	$ (278,229)	$ (632,939)	$ 354,710
Balances at June 30, 2022	$ 8,971,692	$ 8,172,879	$ 798,813

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Component Unit School Board - Nonprofessional		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2021	$ 28,762,292	$ 24,653,124	$ 4,109,168
Changes for the year:			
Service cost	$ 265,252	$ -	$ 265,252
Interest	1,894,813	-	1,894,813
Differences between expected and actual experience	(191,026)	-	(191,026)
Contributions - employer	-	554,933	(554,933)
Contributions - employee	-	173,641	(173,641)
Net investment income	-	(7,621)	7,621
Benefit payments, including refunds	(1,912,471)	(1,912,471)	-
Administrative expenses	-	(15,619)	15,619
Other changes	-	551	(551)
Net changes	$ 56,568	$ (1,206,586)	$ 1,263,154
Balances at June 30, 2022	$ 28,818,860	$ 23,446,538	$ 5,372,322

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

The following presents the net pension liability of the County, Other Component Units, and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County's, Other Component Unit's, and Component Unit School Board's (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
County - Primary Government			
Net Pension Liability	$ 13,216,365	$ 5,358,651	$ (1,054,419)
Other Component Units			
Net Pension Liability	$ 1,970,163	$ 798,813	$ (157,182)
Component Unit School Board (Nonprofessional)			
Net Pension Liability	$ 8,428,290	$ 5,372,322	$ 2,815,496

Note 8 – Pension Plans: (Continued)

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

For the year ended June 30, 2023, the County, Other Component Units, and Component Unit School Board (nonprofessional) recognized pension expense of $537,214, $57,552, and $422,776, respectively. At June 30, 2023, the County, Other Component Units, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units Tazewell County		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 613,287	$ -	$ 92,031	$ 4,201	$ 100,492
Change in assumptions	618,094	-	97,669	-	46,721	-
Net difference between projected and actual earnings on pension plan investments	-	1,591,391	-	273,301	-	744,813
Impact of change in proportion	41,566	-	494	42,060	-	-
Employer contributions subsequent to the measurement date	1,410,751	-	204,865	-	629,543	-
Total	$ 2,070,411	$ 2,204,678	$ 303,028	$ 407,392	$ 680,465	$ 845,305

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

$1,410,751, $204,865, and $629,543 reported as deferred outflows of resources related to pensions resulting from the County's, Other Component Units', and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)
2024	$ (335,132)	$ (74,418)	$ (320,124)
2025	(898,680)	(165,719)	(305,402)
2026	(1,070,063)	(182,213)	(495,107)
2027	758,857	113,121	326,250

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information related to the plan description is included in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2023 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $4,628,325 and $4,256,299 for the years ended June 30, 2023 and June 30, 2022, respectively.

In June 2022, the Commonwealth made a special contribution of approximately $442.4 million to the VRS Teacher Retirement Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

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

At June 30, 2023, the school division reported a liability of $27,299,365 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2022 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2020. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the school division's proportion was 0.28670% as compared to 0.28753% at June 30, 2021.

For the year ended June 30, 2023, the school division recognized pension expense of $56,206. Since there was a change in proportionate share between the measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2022 measurement date, the difference between expected and actual contributions is included with the pension expense calculation.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2023, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,882,399
Net difference between projected and actual earnings on pension plan investments	2,573,780	3,559,265
Changes in proportion and differences between employer contributions and proportionate share of contributions	573	1,714,159
Employer contributions subsequent to the measurement date	4,628,325	-
Total	$ 7,202,678	$ 7,155,823

$4,628,325 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	
2024	$ (1,927,837)
2025	(1,747,694)
2026	(2,498,719)
2027	1,592,780

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increase, including inflation	3.50% - 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2022, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	$	54,732,329
Plan Fiduciary Net Position		45,211,731
Employers' Net Pension Liability (Asset)	$	9,520,598
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		82.61%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

The long term expected rate of return and discount rate information previously described also apply to this plan.

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability	$ 48,758,755	$ 27,299,365	$ 9,826,702

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government, Other Component Units, and Component Unit School Board

Aggregate Pension Information

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	$ 2,070,411	$ 2,204,678	$ 5,358,651	$ 537,214	$ -	$ -	$ -	$ -
Other Component Units	-	-	-	-	303,028	407,392	798,813	57,552
Totals	$ 2,070,411	$ 2,204,678	$ 5,358,651	$ 537,214	$ 303,028	$ 407,392	$ 798,813	$ 57,552

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:				
School Board Nonprofessional	$ 680,465	$ 845,305	$ 5,372,322	$ 422,776
School Board Professional	7,202,678	7,155,823	27,299,365	56,206
Totals	$ 7,883,143	$ 8,001,128	$ 32,671,687	$ 478,982

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance:

Plan Description

In addition to the pension benefits described in Note 8, the County administers an agent multiple employer healthcare plan for County employees as well as employees of the Other Component Units and the Component Unit School Board. The plan provides post-employment health care benefits to all eligible permanent employees who meet the requirements under the County's pension plan. The plan does not issue a publicly available financial report.

Benefits Provided

The plan provides health insurance benefits to eligible retirees and their spouses. To be eligible, employees must meet the age and service criteria for retirement benefits under VRS, which requires that the employee be (1) age 50 with 10 years of service; (2) age 55 with 5 years of service; or (3) age 65 with 5 years of service. Additionally, the employee must be of full-time status in VRS and must be covered by the active plan at the time of retirement. Coverage continues for the earlier of a period of fifteen years or reaching Medicare eligibility at age 65.

Health benefits include medical and dental. Participating retirees pay 100% of monthly premiums to continue with the County's insurance plans.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Plan Membership

At July 1, 2022 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	Component Units Tazewell County	Component Unit School Board
Total active employees with coverage	256	50	691
Total retirees with coverage	25	-	64
Total	281	50	755

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the Board of Supervisors. The amounts paid by the County, Other Component Units, and Component Unit School Board, for OPEB as the benefits came due during the year ended June 30, 2023 were $432,812, $43,136, and $965,052, respectively.

Total OPEB Liability

The County's total OPEB liability was measured as of July 1, 2022. The total OPEB liability was determined by an actuarial valuation as July 1, 2022.

Actuarial Assumptions

The total OPEB liability in the July 1, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Healthcare Cost Trend Rates	6.75% for fiscal year end 2023, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increases	Service-graded
Discount Rate	3.69%

The mortality rates were calculated using the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is from a 20-Year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher. Since the plan has no assets, the discount rate is equal to the Fidelity Index's "20-year Municipal GO AA Index" as of the measurement date. The final equivalent single discount rate used for this year's valuation is 3.69% as of the end of the fiscal year.

Changes in Total OPEB Liability

	Primary Government	Other Component Units	Component Unit School Board
Balances at June 30, 2021	$ 7,789,000	$ 766,000	$ 16,141,000
Changes for the year:			
Service cost	421,000	55,000	607,000
Interest	150,000	16,000	315,000
Difference between expected and actual experience	(262,000)	(63,000)	(523,000)
Changes in assumptions	(1,092,000)	(151,000)	(1,916,000)
Contributions - employer	(755,000)	-	(686,000)
Net changes	$ (1,538,000)	$ (143,000)	$ (2,203,000)
Balances at June 30, 2022	$ 6,251,000	$ 623,000	$ 13,938,000

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.69%) or one percentage point higher (4.69%) than the current discount rate:

	Rate		
	1% Decrease 2.69%	Current Discount 3.69%	1% Increase 4.69%
Proportionate share of the healthcare total OPEB liability:			
County	$ 6,696,427	$ 6,251,000	$ 5,837,711
Other Component Units	$ 667,393	$ 623,000	$ 581,810
Component Unit School Board	$ 14,931,180	$ 13,938,000	$ 13,016,479

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Rate		
	1% Decrease	Healthcare Cost Trend	1% Increase
Proportionate share of the healthcare net OPEB liability:			
County	$ 5,720,872	$ 6,251,000	$ 6,862,824
Other Component Units	$ 570,165	$ 623,000	$ 683,977
Component Unit School Board	$ 12,755,963	$ 13,938,000	$ 15,302,199

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2023, the County, Other Component Units, and Component Unit School Board recognized OPEB expense in the amounts of $515,000, $(67,000), and $272,000, respectively. At June 30, 2023, the County, Other Component Units, and Component Unit School Board, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Other Component Units		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 28,534	$ 460,445	$ 2,844	$ 45,890	$ 63,622	$ 1,026,665
Changes in assumptions	756,596	798,345	75,405	79,566	1,686,999	1,780,089
Employer contributions subsequent to the measurement date	432,812	-	43,136	-	965,052	-
Total	$ 1,217,942	$ 1,258,790	$ 121,385	$ 125,456	$ 2,715,673	$ 2,806,754

$432,812, $43,136, and $965,052 was reported as deferred outflows of resources related to OPEB resulting from the County, Other Component Units, and Component Unit School Board, respectively, contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board
2024	$ (230,072)	$ (22,930)	$ (512,998)
2025	(13,216)	(1,317)	(29,467)
2026	(69,082)	(6,885)	(154,033)
2027	(151,680)	(15,117)	(338,203)
2028	(9,610)	(958)	(21,432)

Additional disclosures on changes in total OPEB liability and related ratios can be found in the required supplementary information following the notes to the financial statements.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended.

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was $8,984 as of June 30, 2023.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2023, was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the GLI Plan from the Primary Government were $66,565 and $61,147 for the years ended June 30, 2023 and June 30, 2022, respectively.

Contributions to the GLI Plan from the Other Component Units were $9,666 and $9,115 for the years ended June 30, 2023 and June 30, 2022, respectively.

Contributions to the GLI Plan from the Component Unit School Board (nonprofessional) were $22,397 and $20,662 for the years ended June 30, 2023 and June, 30, 2022, respectively.

Contributions to the GLI Plan from the Component Unit School Board (professional) were $156,613 and $142,818 for the years ended June 30, 2023 and June, 30, 2022, respectively.

In June 2022, the Commonwealth made a special contribution of approximately $30.4 million to the Group Life Insurance Plan. This special payment was authorized by a Budget Amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

Primary Government GLI Plan

At June 30, 2023, the entity reported a liability of $626,846 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2022, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the participating employer's proportion was 0.05204% as compared to 0.05026% at June 30, 2021.

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of $11,297. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

Other Component Units Group Life Insurance Plan

At June 30, 2023, the entity reported a liability of $93,444 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2022, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the participating employer's proportion was 0.00776% as compared to 0.00794% at June 30, 2021.

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of $1,684. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (nonprofessional) GLI Program

At June 30, 2023, the entity reported a liability of $211,801 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the participating employer's proportion was 0.01760% as compared to 0.01670% at June 30, 2021.

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of $(4,764). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (professional) GLI Program

At June 30, 2023, the entity reported a liability of $1,463,940 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2022 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021, and rolled forward to the measurement date of June 30, 2022. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the participating employer's proportion was 0.12160% as compared to 0.12210% at June 30, 2021.

For the year ended June 30, 2023, the participating employer recognized GLI OPEB expense of $(18,602). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

At June 30, 2023, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Other Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 49,638	$ 25,147	$ 7,400	$ 3,749
Net difference between projected and actual earnings on GLI OPEB plan investments	-	39,169	-	5,839
Change in assumptions	23,381	61,057	3,485	9,102
Changes in proportionate share	23,723	21,537	3,536	3,210
Employer contributions subsequent to the measurement date	66,565	-	9,666	-
Total	$ 163,307	$ 146,910	$ 24,087	$ 21,900

	Component Unit School Board (Nonprofessional)		Component Unit School Board (Professional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 16,772	$ 8,497	$ 115,926	$ 58,730
Net difference between projected and actual earnings on GLI OPEB plan investments	-	13,234	-	91,475
Change in assumptions	7,900	20,630	54,603	142,594
Changes in proportionate share	10,475	28,653	-	130,210
Employer contributions subsequent to the measurement date	22,397	-	156,613	-
Total	$ 57,544	$ 71,014	$ 327,142	$ 423,009

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

$66,565, $9,666, $22,397, and $156,613 reported as deferred outflows of resources related to the GLI OPEB resulting from the County's, Other Component Units', Component Unit School Board (nonprofessional)'s and Component Unit School Board (professional)'s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)	Component Unit School Board (Professional)
2024	$ (16,807)	$ (2,505)	$ (14,005)	$ (84,958)
2025	(12,222)	(1,822)	(10,700)	(66,743)
2026	(29,145)	(4,345)	(13,432)	(93,532)
2027	9,405	1,402	1,792	4,965
2028	(1,399)	(209)	478	(12,212)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS ACFR.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – Hazardous Duty Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2022, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

		GLI OPEB Plan
Total GLI OPEB Liability	$	3,672,085
Plan Fiduciary Net Position		2,467,989
GLI Net OPEB Liability (Asset)	$	1,204,096
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		67.21%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return (Continued)

**On October 10, 2019 the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS Fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy and at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2022, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Proportional share of the GLI Plan Net OPEB Liability			
Primary Government	$ 912,135	$ 626,846	$ 396,294
Other Component Units	$ 135,972	$ 93,444	$ 59,076
Component Unit School Board (Nonprofessional)	$ 308,195	$ 211,801	$ 133,901
Component Unit School Board (Professional)	$ 2,130,205	$ 1,463,940	$ 925,508

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC Plan OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Plan was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

Benefit Amounts

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire, the monthly benefit is $4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: $4.00 per month, multiplied by twice the amount of service credit, or $4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2023 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was the final approved General Assembly rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were $349,496 and $319,276 for the years ended June 30, 2023 and June 30, 2022, respectively.

In June 2022, the Commonwealth made a special contribution of approximately $12 million to the VRS Teacher HIC Plan. This special payment was authorized by a budget amendment included in Chapter 1 of the 2022 Appropriation Act, and is classified as a non-employer contribution.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

At June 30, 2023, the school division reported a liability of $3,536,176 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2022 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2021 and rolled forward to the measurement date of June 30, 2022. The school division's proportion of the Net VRS Teacher Employee HIC Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2022 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2022, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Plan was 0.28311% as compared to 0.28434% at June 30, 2021.

For the year ended June 30, 2023, the school division recognized VRS Teacher Employee HIC OPEB expense of $172,701. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportionate share and differences between actual and expected contributions.

At June 30, 2023, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 144,140
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	3,549
Change in assumptions	103,310	9,030
Change in proportionate share and differences between actual and expected contributions	-	346,393
Employer contributions subsequent to the measurement date	349,496	-
Total	$ 452,806	$ 503,112

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

$349,496 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2024	$ (120,695)
2025	(111,669)
2026	(86,464)
2027	(40,814)
2028	(24,058)
Thereafter	(16,102)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increases, including inflation:	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teacher Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2022, NOL amounts for the VRS Teacher Employee HIC Plan are as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	$ 1,470,891
Plan Fiduciary Net Position	221,845
Teacher Employee Net HIC OPEB Liability (Asset)	$ 1,249,046
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	15.08%

The total Teacher Employee HIC OPEB liability is calculated by the System's actuary, and the plan's fiduciary net position is reported in the System's financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

**On October 10, 2019 the VRS Board elected a long-term rate of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2022, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division's Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 3,985,311	$ 3,536,176	$ 3,155,455

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan's Fiduciary Net Position is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/ Publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Political Subdivision Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

Benefit Amounts

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is $1.50 per year of service per month with a maximum benefit of $45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is $45.00 per month.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2021 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	160
Inactive members:	
Vested inactive members	2
Active members	171
Total covered employees	333

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The Component Unit School Board's contractually required employer contribution rate for the year ended June 30, 2023 was 1.95% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2021. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the Component Unit School Board to the HIC Plan were $79,447 and $61,980 for the years ended June 30, 2023 and June 30, 2022, respectively.

Net HIC OPEB Liability

The Component Unit School Board's net HIC OPEB liability was measured as of June 30, 2022. The total HIC OPEB liability was determined by an actuarial valuation performed as of June 30, 2021, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2021, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.71%	1.94%
Fixed Income	15.00%	2.04%	0.31%
Credit Strategies	14.00%	4.78%	0.67%
Real Assets	14.00%	4.47%	0.63%
Private Equity	14.00%	9.73%	1.36%
MAPS - Multi-Asset Public Strategies	6.00%	3.73%	0.22%
PIP - Private Investment Partnership	3.00%	6.55%	0.20%
Total	100.00%		5.33%
		Inflation	2.50%
		Expected arithmetic nominal return**	7.83%

*The above allocation provides a one-year return of 7.83%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.72%, including expected inflation of 2.50%.

**On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2022, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2022 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2021	$ 860,295	$ 63,438	$ 796,857
Changes for the year:			
Service cost	$ 4,852	$ -	$ 4,852
Interest	57,043	-	57,043
Differences between expected and actual experience	(25,007)	-	(25,007)
Assumption changes	17,140	-	17,140
Contributions - employer	-	61,981	(61,981)
Net investment income	-	(430)	430
Benefit payments	(40,126)	(40,126)	-
Administrative expenses	-	(152)	152
Net changes	$ 13,902	$ 21,273.00	$ (7,371)
Balances at June 30, 2022	$ 874,197	$ 84,711	$ 789,486

Sensitivity of the Component Unit School Board's HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the Component Unit School Board's HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the Component Unit School Board's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Component Unit School Board's Net HIC OPEB Liability	$ 860,485	$ 789,486	$ 727,879

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

HIC Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIC Plan OPEB

For the year ended June 30, 2023, the Component Unit School Board recognized HIC Plan OPEB expense of $60,377. At June 30, 2023, the Component Unit School Board reported deferred outflows of resources and deferred inflows of resources related to the Component Unit School Board's HIC Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 17,497
Net difference between projected and actual earnings on HIC OPEB plan investments	1,012	-
Change in assumptions	19,790	-
Employer contributions subsequent to the measurement date	79,447	-
Total	$ 100,249	$ 17,497

$79,447 reported as deferred outflows of resources related to the HIC OPEB resulting from the Component Unit School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2024	$ 3,344
2025	(325)
2026	(802)
2027	1,088

HIC Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2022 Annual Comprehensive Financial Report (Annual Report). A copy of the 2022 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/pdf/publications/2022-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 13 – Aggregate OPEB Information:

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:								
Group Life Insurance Plan:								
County	$ 163,307	$ 146,910	$ 626,846	$ 11,297	$ -	$ -	$ -	$ -
Component Units	-	-	-	-	24,087	21,900	93,444	1,684
County Stand-Alone Plan	1,217,942	1,258,790	6,251,000	515,000	-	-	-	-
Component Units Stand-Alone Plan	-	-	-	-	121,385	125,456	623,000	(67,000)
Totals	$ 1,381,249	$ 1,405,700	$ 6,877,846	$ 526,297	$ 145,472	$ 147,356	$ 716,444	$ (65,316)

Note 13 – Aggregate OPEB Information: (Continued)

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:				
Group Life Insurance Plan:				
School Board Nonprofessional	$ 57,544	$ 71,014	$ 211,801	$ (4,764)
School Board Professional	327,142	423,009	1,463,940	(18,602)
Health Insurance Credit Plan:				
School Board Health Insurance Credit Plan	100,249	17,497	789,486	60,377
Teacher Health Insurance Credit Plan	452,806	503,112	3,536,176	172,701
School Stand-Alone Plan	2,715,673	2,806,754	13,938,000	272,000
Totals	$ 3,653,414	$ 3,821,386	$ 19,939,403	$ 481,712

Note 14 – Commitments and Contingencies:

Federal programs in which the County and its component units participate were audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (the Uniform Guidance). Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements. Matters of noncompliance were disclosed by audit and the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowances of current grant program expenditures, if any, would be immaterial.

The County and its Component Units were involved in major construction projects during the fiscal year as presented below along with the anticipated funding source:

Project	Contract Amount	Accounts Payable at June 30, 2023	Contract Amount Outstanding at June 30, 2023	Funding Source
County - Library Project	$ 272,539	$ 225,109	$ -	Local
School Board - Roof at Cedar Bluff Elementary	175,000	87,500	-	Federal
School Board - Graham High School Outdoor Learning Facility	174,000	-	83,337	Federal
School Board - Tazewell HS Turf Field and New Track	202,000	-	155,940	Federal
School Board - Richland HS Turf Field and New Track	196,000	-	143,197	Federal
School Board - Tazewell Co Schools Graham MS	301,675	135,754	150,838	Federal
School Board - Tazewell CO Schools Richlands	716,318	-	501,423	Federal
School Board - IAQ USC Tazewell Middle School	72,241	39,733	-	Federal
School Board - IAQ Tazewell Schools Ctrls UPG	756,775	-	75,668	Federal

Note 15 – Landfill Closure and Post-closure Care Cost:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used at each balance sheet date. Of the $19,060,306 reported as landfill closure and post closure care liability at June 30, 2023, $12,091,763 represents the cumulative amount reported to date based on use of 58.00 percent of the estimated capacity of the landfill.

The County will recognize the remaining estimated cost of closure and post-closure care of $6,968,543 as the remaining capacity is filled. The County expects to close the landfill in 2055. Actual costs may be higher due to inflation, changes in technology or changes in regulations. These estimated amounts are based on what it would cost to perform all closure and post closure care in 2023.

The County uses the Commonwealth of Virginia's financial assurance mechanism to meet the Department of Environmental Quality's assurance requirements for landfill closure and post-closure costs. The County has demonstrated financial assurance requirements for closure and post closure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

Note 16 – Risk Management:

The County and its component unit – School Board is 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 the government carries commercial insurance. The County and its component unit – School Board participate with other localities in a public entity risk pool for their coverage of general liability and auto insurance with the Virginia Municipal Liability Pool. Each member of this risk pool jointly and severally agrees to assume, pay and discharge any liability. The County and its component unit – School Board pay the Virginia Municipal Group contributions and assessments based upon classification and rates into a designated cash reserve fund out of which expenses of the pool, claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the pool may assess all members in the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The County and its component unit – School Board continue to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 17 – Deferred/Unavailable Revenue:

Deferred/unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Deferred/unavailable revenue is comprised of the following:

	Government-wide Statements	Balance Sheet
	Governmental Activities	Governmental Funds
Primary Government		
Long-term portion of opioid settlement receivable that is not available for funding of current expenditures	$ -	$ 1,484,705
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures (amount due but not collected at 6/30)	-	3,524,234
Property taxes due in December 2023	20,579,524	20,579,524
Prepaid property taxes due in December 2023 but paid in advance by the taxpayers	797,511	797,511
Total deferred/unavailable revenue	$ 21,377,035	$ 26,385,974

Note 18 – Surety Bonds:

Commonwealth of America, Division of Risk Management	Amount
Tammy Allison, Clerk of the Circuit Court	$ 710,000
David Larimer, Treasurer	500,000
David Anderson, Commissioner of the Revenue	3,000
Brian Hieatt, Sheriff	30,000
The above constitutional officers' employees	
Blanket bond	50,000
Landfill employees	20,000
VACO Insurance Program:	
All School Board employees – blanket	250,000
Fidelity and Deposit Company of Maryland Surety:	
C. Eric Young, County Administrator	50,000
St. Paul Fire and Marine Insurance Company	
David Taylor, Interim Director of Social Services	25,000
All Social Services employees – blanket	100,000

Note 19 – Nonspendable, Restricted, and Committed Fund Balances/Net Position by Fund:

	Governmental Activities							Component Unit - School Board		
	General Fund	County CIP Fund	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total	School Operating Fund	School Activity Fund	Total
Fund Balance:										
Nonspendable:										
Prepaid items	$ 52,021	$ -	$ -	$ -	$ -	$ -	$ 52,021	$ 494,078	$ -	$ 494,078
Restricted:										
Public safety	$ 110,485	$ -	$ -	$ -	$ -	$ -	$ 110,485	$ -	$ -	$ -
Health insurance	92,253	-	-	-	-	-	92,253	5,104,155	-	5,104,155
School Construction	-	-	-	-	-	-	-	2,534,122	-	2,534,122
Amount held for others	-	-	-	-	-	-	-	55,829	-	55,829
Opioid settlement	478,725	-	-	-	-	-	478,725	-	-	-
Total restricted balances	$ 681,463	$ -	$ -	$ -	$ -	$ -	$ 681,463	$ 7,694,106	$ -	$ 7,694,106
Committed funds:										
Wireless fund	$ 35,834	$ -	$ -	$ -	$ -	$ -	$ 35,834	$ -	$ -	$ -
Recreation	22,118	-	-	-	-	-	22,118	-	-	-
Capital projects	-	719,999	-	-	-	-	719,999	-	-	-
Law library	-	-	40,149	-	-	-	40,149	-	-	-
Coal road improvements	-	-	-	2,255,465	-	-	2,255,465	-	-	-
Coal road economic development	-	-	-	-	67,972	-	67,972	-	-	-
Damage stamp	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	13,798,321	1,138,988	14,937,309
Total committed balances	$ 57,952	$ 719,999	$ 40,149	$ 2,255,465	$ 67,972	$ -	$ 3,141,537	$ 13,798,321	$ 1,138,988	$ 14,937,309
Net Position:										
Restricted:										
Public safety	n/a	n/a	n/a	n/a	n/a	n/a	$ 110,485	n/a	n/a	$ -
Health insurance	n/a	n/a	n/a	n/a	n/a	n/a	92,253	n/a	n/a	5,104,155
Opioid settlement	n/a	n/a	n/a	n/a	n/a	n/a	1,963,430	n/a	n/a	-
School Construction	n/a	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	2,534,122
Amount held for others	n/a	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	55,829
Total restricted balances							$ 2,166,168			$ 7,694,106

Note 20 – Restatement of Beginning Balances:

Beginning net position and fund balance for the School Board was restated due to the reissuance of the 2021 and 2022 audit reports for federal funding that was not previously reported due to the timing of the requests for funds:

	Fund Balance	Net Position
	Component Unit - School Board	Component Unit - School Board
Beginning balance, as previously stated	$ 7,756,427	$ (23,881,309)
Adjustment for ESSER	8,407,860	8,407,860
Beginning balance, as restated	$ 16,164,287	$ (15,473,449)

Note 21 – Upcoming Pronouncements:

Statement No. 99, *Omnibus 2022*, addresses (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to for fiscal years beginning after June 15, 2023.

Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62,* provides more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability for accounting changes and error corrections. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

Implementation Guide No. 2021-1, *Implementation Guidance Update—2021,* with dates ranging from reporting periods beginning after June 15, 2022 to reporting periods beginning after June 15, 2023.

Implementation Guide No. 2023-1, *Implementation Guidance Update—2023,* effective for fiscal years beginning after June 15, 2023.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Exhibit 12

County of Tazewell, Virginia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
General Property Taxes	$ 28,331,554	$ 28,331,554	$ 26,226,980	$ (2,104,574)
Other Local Taxes	8,810,600	8,810,600	10,127,602	1,317,002
Permits, Privilege Fees and Regulatory Licenses	151,125	151,125	212,492	61,367
Fines and Forfeitures	40,000	40,000	55,739	15,739
Revenue from Use of Money and Property	292,780	292,780	566,089	273,309
Charges for Services	123,250	123,250	195,839	72,589
Miscellaneous	702,500	549,629	814,101	264,472
Recovered Costs	1,677,275	1,765,503	1,874,775	109,272
Intergovernmental:				
Commonwealth	12,167,229	12,223,282	14,403,938	2,180,656
Federal Government	10,155,096	10,163,687	8,150,467	(2,013,220)
Total Revenues	$ 62,451,409	$ 62,451,410	$ 62,628,022	$ 176,612
EXPENDITURES:				
Current:				
General Government Administration	$ 6,610,046	$ 6,646,699	$ 4,782,296	$ 1,864,403
Judicial Administration	2,683,825	2,804,411	2,950,830	(146,419)
Public Safety	17,259,218	17,481,869	17,068,195	413,674
Public Works	1,672,142	1,749,213	1,347,618	401,595
Health and Welfare	16,385,488	15,881,957	13,103,478	2,778,479
Education	14,438,346	14,438,346	13,483,163	955,183
Parks, Recreation and Cultural	2,383,930	2,417,001	2,157,737	259,264
Community Development	1,286,925	1,809,925	1,396,238	413,687
Nondepartmental	255,000	245,500	192,490	53,010
Debt Service:				
Principal Retirement	1,787,286	1,787,286	1,857,185	(69,899)
Interest and Other Fiscal Charges	487,517	487,517	506,583	(19,066)
Total Expenditures	$ 65,249,723	$ 65,749,724	$ 58,845,813	$ 6,903,911
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,798,314)	$ (3,298,314)	$ 3,782,209	$ 7,080,523
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 5,000	$ 5,000	$ -
Transfers Out	(2,157,500)	(2,157,500)	(3,668,891)	(1,511,391)
Proceeds from lease liabilities	-	-	521,173	521,173
Total Other Financing Sources (Uses)	$ (2,152,500)	$ (2,152,500)	$ (3,142,718)	$ (990,218)
Net Change in Fund Balance	$ (4,950,814)	$ (5,450,814)	$ 639,491	$ 6,090,305
Fund Balance - Beginning	4,950,814	5,450,814	23,436,843	17,986,029
Fund Balance - Ending	$ -	$ -	$ 24,076,334	$ 24,076,334

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability									
Service cost	$ 1,182,055	$ 1,116,259	$ 1,065,150	$ 1,004,039	$ 1,015,173	$ 1,090,137	$ 1,095,549	$ 1,086,879	$ 1,078,495
Interest	3,956,419	3,613,198	3,482,375	3,386,517	3,310,997	3,202,401	3,043,467	2,899,146	2,767,693
Change of assumptions	-	1,892,513	-	1,476,634	-	(156,883)	-	-	-
Differences between expected and actual experience	(823,710)	(207,767)	(20,986)	142,508	(305,314)	(7,195)	651,020	313,432	-
Impact in change in proportion	455,803	288,176	(45,957)	(328,076)	(40,854)	(209,616)	(111,024)	-	-
Benefit payments	(3,123,542)	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Net change in total pension liability	$ 1,647,025	$ 3,891,340	$ 1,538,478	$ 3,120,079	$ 1,313,701	$ 1,512,653	$ 2,465,407	$ 2,259,741	$ 1,949,234
Total pension liability - beginning	58,537,583	54,646,243	53,107,765	49,987,686	48,673,985	47,161,332	44,695,925	42,436,184	40,486,950
Total pension liability - ending (a)	$ 60,184,608	$ 58,537,583	$ 54,646,243	$ 53,107,765	$ 49,987,686	$ 48,673,985	$ 47,161,332	$ 44,695,925	$ 42,436,184
Plan fiduciary net position									
Impact in change in proportion	$ 433,919	$ 234,385	$ (38,989)	$ (285,911)	$ (35,018)	$ (169,900)	$ (95,046)	$ -	$ -
Contributions - employer	1,313,810	1,213,082	1,045,597	1,015,055	1,010,986	1,018,151	1,110,489	1,127,068	1,109,531
Contributions - employee	555,331	523,307	491,857	494,738	497,210	491,028	527,074	515,377	495,039
Net investment income	(46,889)	12,150,619	864,750	2,860,605	3,064,187	4,593,798	657,018	1,688,554	5,070,273
Benefit payments	(3,123,542)	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Administrator charges	(35,060)	(30,459)	(29,617)	(28,648)	(26,916)	(26,855)	(23,721)	(23,151)	(27,328)
Other	1,288	1,143	(1,005)	(1,799)	(2,704)	(4,077)	(280)	(356)	268
Net change in plan fiduciary net position	$ (901,143)	$ 11,281,038	$ (609,511)	$ 1,492,497	$ 1,841,444	$ 3,495,954	$ (38,071)	$ 1,267,776	$ 4,750,829
Plan fiduciary net position - beginning	55,727,100	44,446,062	45,055,573	43,563,076	41,721,632	38,225,678	38,263,749	36,995,973	32,245,144
Plan fiduciary net position - ending (b)	$ 54,825,957	$ 55,727,100	$ 44,446,062	$ 45,055,573	$ 43,563,076	$ 41,721,632	$ 38,225,678	$ 38,263,749	$ 36,995,973
County's net pension liability - ending (a) - (b)	$ 5,358,651	$ 2,810,483	$ 10,200,181	$ 8,052,192	$ 6,424,610	$ 6,952,353	$ 8,935,654	$ 6,432,176	$ 5,440,211
Plan fiduciary net position as a percentage of the total pension liability	91.10%	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 11,292,489	$ 10,391,181	$ 10,098,852	$ 9,731,606	$ 9,910,529	$ 9,859,374	$ 9,964,213	$ 10,048,316	$ 9,720,135
County's net pension liability as a percentage of covered payroll	47.45%	27.05%	101.00%	82.74%	64.83%	70.52%	89.68%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Other Component Units
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability									
Service cost	$ 176,209	$ 176,388	$ 174,816	$ 163,776	$ 157,842	$ 168,446	$ 163,654	$ 159,256	$ 158,027
Interest	589,782	570,949	571,541	552,397	514,803	494,813	454,636	424,797	405,539
Change of assumptions	-	299,050	-	240,864	-	(24,240)	-	-	-
Differences between expected and actual experience	(122,791)	(32,831)	(3,444)	23,246	(47,471)	(1,112)	97,250	45,926	-
Impact in change of proportion	(455,803)	(288,176)	45,957	328,076	40,855	209,616	111,024	-	-
Benefit payments	(465,626)	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Net change in total pension liability	$ (278,229)	$ 281,187	$ 306,000	$ 890,529	$ 251,465	$ 475,735	$ 495,893	$ 331,107	$ 285,613
Total pension liability - beginning	9,249,921	8,968,734	8,662,734	7,772,205	7,520,740	7,045,005	6,549,112	6,218,005	5,932,392
Total pension liability - ending (a)	$ 8,971,692	$ 9,249,921	$ 8,968,734	$ 8,662,734	$ 7,772,205	$ 7,520,740	$ 7,045,005	$ 6,549,112	$ 6,218,005
Plan fiduciary net position									
Impact in change of proportion	$ (433,920)	$ (234,385)	$ 38,990	$ 285,911	$ 35,018	$ 169,900	$ 95,046	$ -	$ -
Contributions - employer	195,849	191,688	171,608	165,572	157,191	157,318	165,886	165,145	162,576
Contributions - employee	82,783	82,692	80,725	80,700	77,308	75,870	78,735	75,516	72,536
Net investment income	(6,990)	1,920,008	141,926	466,612	476,429	709,802	98,146	247,413	742,927
Benefit payments	(465,626)	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Administrator charges	(5,227)	(4,813)	(4,861)	(4,673)	(4,185)	(4,149)	(3,543)	(3,393)	(4,004)
Other	192	181	(165)	(293)	(420)	(629)	(42)	(52)	38
Net change in plan fiduciary net position	$ (632,939)	$ 1,511,178	$ (54,647)	$ 575,999	$ 326,777	$ 736,324	$ 103,557	$ 185,757	$ 696,120
Plan fiduciary net position - beginning	8,805,818	7,294,640	7,349,287	6,773,288	6,446,511	5,710,187	5,606,630	5,420,873	4,724,753
Plan fiduciary net position - ending (b)	$ 8,172,879	$ 8,805,818	$ 7,294,640	$ 7,349,287	$ 6,773,288	$ 6,446,511	$ 5,710,187	$ 5,606,630	$ 5,420,873
Component Units' net pension liability - ending (a) - (b)	$ 798,813	$ 444,103	$ 1,674,094	$ 1,313,447	$ 998,917	$ 1,074,229	$ 1,334,818	$ 942,482	$ 797,132
Plan fiduciary net position as a percentage of the total pension liability	91.10%	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 1,683,373	$ 1,611,887	$ 1,657,458	$ 1,590,448	$ 1,531,307	$ 1,472,797	$ 1,460,017	$ 1,472,340	$ 1,424,253
Component Units' net pension liability as a percentage of covered payroll	47.45%	27.55%	101.00%	82.58%	65.23%	72.94%	91.42%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Component Unit School Board (Nonprofessional)
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2022

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability									
Service cost	$ 265,252	$ 281,580	$ 302,641	$ 312,522	$ 325,917	$ 353,607	$ 359,182	$ 375,904	$ 389,969
Interest	1,894,813	1,799,889	1,805,274	1,797,737	1,784,614	1,770,523	1,752,811	1,729,888	1,688,775
Change of assumptions	-	896,175	-	655,655	-	(70,894)	-	-	-
Differences between expected and actual experience	(191,026)	80,585	(321,563)	69,476	(208,796)	(183,199)	(243,199)	(222,538)	-
Benefit payments	(1,912,471)	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Net change in total pension liability	$ 56,568	$ 1,136,297	$ (23,955)	$ 1,100,589	$ 208,019	$ 226,262	$ 281,045	$ 359,440	$ 619,726
Total pension liability - beginning	28,762,292	27,625,995	27,649,950	26,549,361	26,341,342	26,115,080	25,834,035	25,474,595	24,854,869
Total pension liability - ending (a)	$ 28,818,860	$ 28,762,292	$ 27,625,995	$ 27,649,950	$ 26,549,361	$ 26,341,342	$ 26,115,080	$ 25,834,035	$ 25,474,595
Plan fiduciary net position									
Contributions - employer	$ 554,933	$ 503,723	$ 446,165	$ 450,672	$ 496,279	$ 511,878	$ 637,931	$ 629,864	$ 589,541
Contributions - employee	173,641	158,847	165,344	167,179	179,643	185,775	191,556	190,601	190,618
Net investment income	(7,621)	5,446,221	398,165	1,360,432	1,494,878	2,292,108	328,681	875,280	2,714,251
Benefit payments	(1,912,471)	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Administrator charges	(15,619)	(14,390)	(14,365)	(14,332)	(13,492)	(13,865)	(12,500)	(12,501)	(15,068)
Other	551	501	(462)	(850)	(1,308)	(2,014)	(142)	(185)	143
Net change in plan fiduciary net position	$ (1,206,586)	$ 4,172,970	$ (815,460)	$ 228,300	$ 462,284	$ 1,330,107	$ (442,223)	$ 159,245	$ 2,020,467
Plan fiduciary net position - beginning	24,653,124	20,480,154	21,295,614	21,067,314	20,605,030	19,274,923	19,717,146	19,557,901	17,537,434
Plan fiduciary net position - ending (b)	$ 23,446,538	$ 24,653,124	$ 20,480,154	$ 21,295,614	$ 21,067,314	$ 20,605,030	$ 19,274,923	$ 19,717,146	$ 19,557,901
School Board's net pension liability - ending (a) - (b)	$ 5,372,322	$ 4,109,168	$ 7,145,841	$ 6,354,336	$ 5,482,047	$ 5,736,312	$ 6,840,157	$ 6,116,889	$ 5,916,694
Plan fiduciary net position as a percentage of the total pension liability	81.36%	85.71%	74.13%	77.02%	79.35%	78.22%	73.81%	76.32%	76.77%
Covered payroll	$ 3,779,290	$ 3,428,413	$ 3,526,992	$ 3,530,389	$ 3,778,109	$ 3,877,669	$ 3,958,254	$ 3,891,558	$ 3,824,515
School Board's net pension liability as a percentage of covered payroll	142.15%	119.86%	202.60%	179.99%	145.10%	147.93%	172.81%	157.18%	154.70%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2022

Date	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
(1)	(2)	(3)	(4)	(5)	(6)
2022	0.28670%	$ 27,299,365	$ 26,387,899	103.45%	82.61%
2021	0.28753%	22,321,234	25,146,532	88.76%	85.46%
2020	0.29060%	42,287,021	25,224,367	167.64%	71.47%
2019	0.29862%	39,300,089	24,794,223	158.51%	73.51%
2018	0.32016%	37,651,000	25,740,658	146.27%	74.81%
2017	0.33673%	41,411,000	26,133,765	158.46%	72.92%
2016	0.34666%	48,581,000	26,431,418	183.80%	68.28%
2015	0.35749%	44,995,000	26,579,014	169.29%	70.68%
2014	0.36174%	43,715,000	26,452,530	165.26%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Pension Plans
For the Fiscal Years Ended June 30, 2014 through June 30, 2023

Date	Contractually Required Contribution (1)*	Contributions in Relation to Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2023	$ 1,410,751	$ 1,410,751	$ -	$ 12,307,375	11.46%
2022	1,313,810	1,313,810	-	11,292,489	11.63%
2021	1,216,175	1,216,175	-	10,391,181	11.70%
2020	1,086,636	1,086,636	-	10,098,852	10.76%
2019	1,015,039	1,015,039	-	9,731,606	10.43%
2018	1,024,401	1,024,401	-	9,910,529	10.34%
2017	1,016,717	1,016,717	-	9,859,374	10.31%
2016	1,120,484	1,120,484	-	9,964,213	11.25%
2015	1,127,068	1,127,068	-	10,048,316	11.22%
Component Units					
2023	$ 204,865	$ 204,865	$ -	$ 1,787,241	11.46%
2022	195,850	195,850	-	1,683,373	11.63%
2021	191,688	191,688	-	1,611,887	11.89%
2020	178,343	178,343	-	1,657,458	10.76%
2019	165,570	165,570	-	1,590,448	10.41%
2018	159,510	159,510	-	1,531,307	10.42%
2017	157,456	157,456	-	1,472,797	10.69%
2016	167,379	167,379	-	1,460,017	11.46%
2015	165,145	165,145	-	1,472,340	11.22%
Component Unit School Board (nonprofessional)					
2023	$ 629,543	$ 629,543	$ -	$ 4,074,182	15.45%
2022	554,929	554,929	-	3,779,290	14.68%
2021	503,719	503,719	-	3,428,413	14.69%
2020	446,160	446,160	-	3,526,992	12.65%
2019	450,673	450,673	-	3,530,389	12.77%
2018	496,256	496,256	-	3,778,109	13.14%
2017	511,880	511,880	-	3,877,669	13.20%
2016	638,441	638,441	-	3,958,254	16.13%
2015	633,935	633,935	-	3,891,558	16.29%
2014	585,916	585,916	-	3,824,515	15.32%
Component Unit School Board (professional)					
2023	$ 4,628,325	$ 4,628,325	$ -	$ 28,887,547	16.02%
2022	4,256,299	4,256,299	-	26,387,899	16.13%
2021	4,067,701	4,067,701	-	25,146,532	16.18%
2020	3,860,904	3,860,904	-	25,224,367	15.31%
2019	3,824,277	3,824,277	-	24,794,223	15.42%
2018	4,140,042	4,140,042	-	25,740,658	16.08%
2017	3,831,210	3,831,210	-	26,133,765	14.66%
2016	3,695,626	3,695,626	-	26,431,418	13.98%
2015	4,249,445	4,249,445	-	26,579,014	15.99%
2014	3,084,365	3,084,365	-	26,452,530	11.66%

*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

Schedule is intended to show information for 10 years. Because multiple employers participate in the County of Tazewell, Virginia's retirement plan, prior to 2015 the Component Units' information was included in the County's schedules. Therefore, no additional data is currently available. Additional years will be included as they become available.

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Primary Government
For the Fiscal Years Ended June 30, 2018 through June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 421,000	$ 332,000	$ 217,661	$ 193,536	$ 299,000	$ 283,000
Interest	150,000	165,000	190,416	215,422	207,000	198,000
Changes in assumptions	(1,092,000)	791,000	338,617	461,172	66,000	-
Differences between expected and actual experience	(262,000)	221,994	59,879	(214,484)	(430,000)	-
Contributions	(755,000)	(261,000)	(266,762)	(293,899)	(268,000)	-
Benefit payments	-	-	-	-	-	(257,000)
Changes in proportionate share	-	-	(265,804)	395,252	-	-
Net change in total OPEB liability	$ (1,538,000)	$ 1,248,994	$ 274,007	$ 756,999	$ (126,000)	$ 224,000
Total OPEB liability - beginning	7,789,000	6,540,006	6,265,999	5,509,000	5,635,000	5,411,000
Total OPEB liability - ending	$ 6,251,000	$ 7,789,000	$ 6,540,006	$ 6,265,999	$ 5,509,000	$ 5,635,000
Covered-employee payroll	$ 12,915,289	$ 11,474,701	$ 10,892,625	$ 11,921,375	$ 11,122,229	$ 10,159,885
County's total OPEB liability (asset) as a percentage of covered-employee	48.40%	67.88%	60.04%	52.56%	49.53%	55.46%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Other Component Units
For the Fiscal Years Ended June 30, 2018 through June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 55,000	$ 44,000	$ 21,100	$ 23,628	$ 35,000	$ 33,000
Interest	16,000	17,000	18,459	26,301	41,000	39,000
Changes in assumptions	(151,000)	65,000	32,826	56,304	(9,000)	-
Differences between expected and actual experience	(63,000)	6,000	5,805	(26,186)	(496,000)	-
Contributions	-	-	(25,860)	(35,882)	(29,000)	
Benefit payments	-	-	-	-	-	(41,000)
Changes in proportionate share	-	-	(183,335)	59,840	-	-
Net change in total OPEB liability	$ (143,000)	$ 132,000	$ (131,005)	$ 104,005	$ (458,000)	$ 31,000
Total OPEB liability - beginning	766,000	634,000	765,005	661,000	1,119,000	1,088,000
Total OPEB liability - ending	$ 623,000	$ 766,000	$ 634,000	$ 765,005	$ 661,000	$ 1,119,000
Covered-employee payroll	$ 1,287,190	$ 1,128,460	$ 1,055,951	$ 1,455,451	$ 1,334,629	$ 2,018,712
Other Component Unit's total OPEB liability (asset) as a percentage of covered-employee	48.40%	67.88%	60.04%	52.56%	49.53%	55.43%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Component Unit School Board
For the Fiscal Years Ended June 30, 2018 through June 30, 2023

	2023	2022	2021	2020	2019	2018
Total OPEB liability						
Service cost	$ 607,000	$ 475,000	$ 488,239	$ 401,836	$ 573,000	$ 543,000
Interest	315,000	364,000	427,125	447,277	585,000	582,000
Changes in assumptions	(1,916,000)	1,461,000	759,557	957,524	(878,000)	-
Differences between expected and actual experience	(523,000)	(259,994)	134,316	(445,330)	(3,120,000)	-
Contributions	(686,000)	(569,000)	(598,378)	(610,219)	(683,000)	
Benefit payments	-	-	-	-	-	(1,371,000)
Changes in proportionate share	-	-	449,139	(455,092)	-	-
Net change in total OPEB liability	$ (2,203,000)	$ 1,471,006	$ 1,659,998	$ 295,996	$ (3,523,000)	$ (246,000)
Total OPEB liability - beginning	16,141,000	14,669,994	13,009,996	12,714,000	16,237,000	16,483,000
Total OPEB liability - ending	$ 13,938,000	$ 16,141,000	$ 14,669,994	$ 13,009,996	$ 12,714,000	$ 16,237,000
Covered-employee payroll	$ 28,797,521	$ 23,778,839	$ 24,433,424	$ 24,752,165	$ 25,671,036	$ 29,273,402
School Board's total OPEB liability (asset) as a percentage of covered-employee	48.40%	67.88%	60.04%	52.56%	49.53%	55.47%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information - Health Insurance
For the Fiscal Year Ended June 30, 2023

Valuation Date: 7/1/2022
Measurement Date: 7/1/2022

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

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	3.69%
Inflation	2.50%
Healthcare Trend Rate	6.75% for fiscal year end 2023, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increase Rates	Service-graded
Retirement Age	The average age at retirement is 62
Mortality Rates	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortalility improvement scale MP-2021

County of Tazewell, Virginia
Schedule of County's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2022

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2022	0.05204%	$ 626,846	$ 11,323,484	5.54%	67.21%
2021	0.05026%	585,042	10,374,477	5.64%	67.45%
2020	0.04931%	822,430	10,142,757	8.11%	52.64%
2019	0.04975%	809,494	9,750,829	8.30%	52.00%
2018	0.05207%	790,810	9,937,378	7.96%	51.22%
2017	0.05350%	804,781	9,867,602	8.16%	48.86%
Other Component Units:					
2022	0.00776%	$ 93,444	$ 1,687,992	5.54%	67.21%
2021	0.00794%	92,447	1,638,961	5.64%	67.45%
2020	0.00809%	134,981	1,664,670	8.11%	52.64%
2019	0.00811%	132,042	1,590,522	8.30%	52.00%
2018	0.00805%	122,190	1,535,455	7.96%	51.22%
2017	0.00799%	120,219	1,474,039	8.16%	48.86%
Component Unit School Board-Nonprofessional:					
2022	0.01760%	$ 211,801	$ 3,826,243	5.54%	67.21%
2021	0.01670%	194,434	3,448,202	5.64%	67.45%
2020	0.01730%	288,375	3,556,386	8.11%	52.64%
2019	0.01805%	293,722	3,537,467	8.30%	52.00%
2018	0.01993%	303,000	3,789,766	8.00%	51.22%
2017	0.02123%	320,000	3,915,089	8.17%	48.86%
Component Unit School Board-Professional:					
2022	0.12160%	$ 1,463,940	$ 26,447,857	5.54%	67.21%
2021	0.12210%	1,421,925	25,216,444	5.64%	67.45%
2020	0.12310%	2,054,671	25,337,995	8.11%	52.64%
2019	0.12656%	2,059,468	24,814,371	8.30%	52.00%
2018	0.13578%	2,063,000	25,814,219	7.99%	51.22%
2017	0.14346%	2,159,000	26,462,433	8.16%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Fiscal Years Ended June 30, 2014 through June 30, 2023

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2023	$ 66,565	$ 66,565	$ -	$ 12,326,763	0.54%
2022	61,147	61,147	-	11,323,484	0.54%
2021	56,021	56,021	-	10,374,477	0.54%
2020	52,744	52,744	-	10,142,757	0.52%
2019	50,703	50,703	-	9,750,829	0.52%
2018	51,673	51,673	-	9,937,378	0.52%
2017	51,312	51,312	-	9,867,602	0.52%
Other Component Units:					
2023	$ 9,666	$ 9,666	$ -	$ 1,790,055	0.54%
2022	9,115	9,115	-	1,687,992	0.54%
2021	8,852	8,852	-	1,638,961	0.54%
2020	8,657	8,657	-	1,664,670	0.52%
2019	8,270	8,270	-	1,590,522	0.52%
2018	7,984	7,984	-	1,535,455	0.52%
2017	7,665	7,665	-	1,474,039	0.52%
Component Unit School Board (nonprofessional):					
2023	$ 22,397	$ 22,397	$ -	$ 4,147,656	0.54%
2022	20,662	20,662	-	3,826,243	0.54%
2021	18,620	18,620	-	3,448,202	0.54%
2020	18,494	18,494	-	3,556,386	0.52%
2019	18,395	18,395	-	3,537,467	0.52%
2018	19,707	19,707	-	3,789,766	0.52%
2017	20,358	20,358	-	3,915,089	0.52%
2016	19,014	19,014	-	3,961,302	0.48%
2015	18,688	18,688	-	3,893,364	0.48%
2014	18,446	18,446	-	3,842,931	0.48%
Component Unit School Board (professional):					
2023	$ 156,613	$ 156,613	$ -	$ 29,002,351	0.54%
2022	142,818	142,818	-	26,447,857	0.54%
2021	136,169	136,169	-	25,216,444	0.54%
2020	131,763	131,763	-	25,337,995	0.52%
2019	129,038	129,038	-	24,814,371	0.52%
2018	134,238	134,238	-	25,814,219	0.52%
2017	137,605	137,605	-	26,462,433	0.52%
2016	127,248	127,248	-	26,510,012	0.48%
2015	127,864	127,864	-	26,638,341	0.48%
2014	127,308	127,308	-	26,522,546	0.48%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available for the County and Other Component Units as the information prior to this time was not allocated in a similar manner. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Fiscal Year Ended June 30, 2023

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of County of Tazewell School Board's Share of Net OPEB Liability
Teacher Employee Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2022

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2022	0.28311%	$ 3,536,176	$ 26,386,475	13.40%	15.08%
2021	0.28434%	3,649,701	25,146,532	14.51%	13.15%
2020	0.28770%	3,753,485	25,224,367	14.88%	9.95%
2019	0.29555%	3,869,037	24,794,223	15.60%	8.97%
2018	0.31833%	4,042,000	25,740,658	15.70%	8.08%
2017	0.33488%	4,248,000	26,428,915	16.07%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2014 through June 30, 2023

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2023	$ 349,496	$ 349,496	$ -	$ 28,883,972	1.21%
2022	319,276	319,276	-	26,386,475	1.21%
2021	304,224	304,224	-	25,146,532	1.21%
2020	302,696	302,696	-	25,224,367	1.20%
2019	297,533	297,533	-	24,794,223	1.20%
2018	316,611	316,611	-	25,740,658	1.23%
2017	293,361	293,361	-	26,428,915	1.11%
2016	280,173	280,173	-	26,431,418	1.06%
2015	281,738	281,738	-	26,579,014	1.06%
2014	293,637	293,637	-	26,453,792	1.11%

County of Tazewell, Virginia
Notes to Required Supplementary Information
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2023

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Net OPEB Liability and Related Ratios
Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2020 through June 30, 2022

	2022	2021	2020
Total HIC OPEB Liability			
Service cost	$ 4,852	$ 5,537	$ -
Interest	57,043	52,830	-
Differences between expected and actual experience	(25,007)	-	-
Changes in assumptions	17,140	19,263	-
Benefit payments	(40,126)	-	782,665
Net change in total pension liability	$ 13,902	$ 77,630	$ 782,665
Total HIC OPEB Liability - beginning	860,295	782,665	-
Total HIC OPEB Liability - ending (a)	$ 874,197	$ 860,295	$ 782,665
Plan fiduciary net position			
Contributions - employer	$ 61,981	$ 56,225	$ -
Net investment income	(430)	7,462	-
Benefit payments	(40,126)	-	-
Administrator charges	(152)	(249)	-
Net change in plan fiduciary net position	$ 21,273	$ 63,438	$ -
Plan fiduciary net position - beginning	63,438	-	-
Plan fiduciary net position - ending (b)	$ 84,711	$ 63,438	$ -
Component Unit School Board's net HIC OPEB liability - ending (a) - (b)	$ 789,486	$ 796,857	$ 782,665
Plan fiduciary net position as a percentage of the total HIC OPEB liability	9.69%	7.37%	0.00%
Covered payroll	$ 3,779,290	$ 3,428,413	$ -
Component Unit School Board's net HIC OPEB liability as a percentage of covered payroll	20.89%	23.24%	0.00%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2021 through June 30, 2023

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2023	$ 79,447	$ 79,447	$ -	$ 4,074,182	1.95%
2022	61,980	61,980	-	3,779,290	1.64%
2021	56,225	56,225	-	3,428,413	1.64%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2023

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Other Supplementary Information

Exhibit 32

County of Tazewell, Virginia
Major Capital Projects Fund-County CIP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Intergovernmental:				
Federal Government	$ -	$ -	$ 48,655	$ 48,655
Total Revenues	$ -	$ -	$ 48,655	$ 48,655
EXPENDITURES:				
Current:				
General Government Administration	$ 600,000	$ -	$ 275,429	$ (275,429)
Public Safety	500,000	-	-	-
Public Works	893,498	893,498	893,498	-
Community Development	112,419	62,500	94,602	(32,102)
Total Expenditures	$ 2,105,917	$ 955,998	$ 1,263,529	$ (307,531)
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,105,917)	$ (955,998)	$ (1,214,874)	$ (258,876)
Other Financing Sources (Uses)				
Transfers In	$ 1,555,998	$ -	$ 1,555,998	$ 1,555,998
Proceeds from Bond Issuance	500,000	-	-	-
Total Other Financing Sources (Uses)	$ 2,055,998	$ -	$ 1,555,998	$ 1,555,998
Net Change in Fund Balance	$ (49,919)	$ (955,998)	$ 341,124	$ 1,297,122
Fund Balance - Beginning	49,919	955,998	378,875	(577,123)
Fund Balance - Ending	$ -	$ -	$ 719,999	$ 719,999

Exhibit 33

County of Tazewell, Virginia
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ASSETS			
Cash and cash equivalents	$ 93,720	$ -	$ 93,720
Due from other goverments	-	250,174	250,174
Total Assets	$ 93,720	$ 250,174	$ 343,894
LIABILITIES			
Sales tax due to Towns	$ -	$ 250,174	$ 250,174
NET POSITION			
Restricted for:			
Social services clients	$ 93,720	$ -	$ 93,720
Total Net Postion	$ 93,720	$ -	$ 93,720

Exhibit 34

County of Tazewell, Virginia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2023

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ADDITIONS			
Contributions:			
Expenditure reimbursement	$ 64,034	$ -	$ 64,034
Sales tax collections for other governments	-	250,174	250,174
Total contributions	$ 64,034	$ 250,174	$ 314,208
DEDUCTIONS:			
Special welfare payments	$ 50,388	$ -	$ 50,388
Payments to sales tax to other governments		250,174	250,174
Total deductions	$ 50,388	$ 250,174	$ 300,562
Net increase (decrease) in fiduciary net postion	$ 13,646	$ -	$ 13,646
Net position, beginning	80,074	-	80,074
Net position, ending	$ 93,720	$ -	$ 93,720

Exhibit 35

County of Tazewell, Virginia
Nonmajor Funds
Balance Sheet
June 30, 2023

	Special Revenue Funds
ASSETS	
Cash and Cash Equivalents	$ 2,294,636
Receivables (Net of Allowance for Uncollectibles):	
Taxes	119,910
Total Assets	$ 2,414,546
LIABILITIES	
Accounts Payable	$ 50,960
Total Liabilities	$ 50,960
FUND BALANCES	
Committed	$ 2,363,586
Total Liabilities and Fund Balances	$ 2,414,546

Exhibit 36

County of Tazewell, Virginia
Nonmajor Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

		Special Revenue Funds
REVENUES		
Other Local Taxes	$	1,911,262
Charges for Services		8,342
Miscellaneous		988
Total Revenues	$	1,920,592
EXPENDITURES:		
Current:		
Judicial Administration	$	12,028
Public Works		1,386,518
Total Expenditures	$	1,398,546
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	522,046
Other Financing Sources (Uses)		
Transfers Out	$	(278,498)
Net Change in Fund Balance	$	243,548
Fund Balance - Beginning		2,120,038
Fund Balance - Ending	$	2,363,586

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2023

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
ASSETS					
Cash and Cash Equivalents	$ 40,149	$ 2,220,557	$ 33,930	$ -	$ 2,294,636
Receivables (Net of Allowance for Uncollectibles):					
Taxes	-	85,868	34,042	-	119,910
Total Assets	$ 40,149	$ 2,306,425	$ 67,972	$ -	$ 2,414,546
LIABILITIES					
Accounts Payable	$ -	$ 50,960	$ -	$ -	$ 50,960
FUND BALANCES					
Committed	$ 40,149	$ 2,255,465	$ 67,972	$ -	$ 2,363,586
Total Fund Balances	$ 40,149	$ 2,255,465	$ 67,972	$ -	$ 2,363,586
Total Liabilities and Fund Balances	$ 40,149	$ 2,306,425	$ 67,972	$ -	$ 2,414,546

Exhibit 38

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2023

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
REVENUES					
Other Local Taxes	$ -	$ 1,248,554	$ 662,708	$ -	$ 1,911,262
Charges for Services	8,342	-	-	-	8,342
Miscellaneous	-	988	-	-	988
Total Revenues	$ 8,342	$ 1,249,542	$ 662,708	$ -	$ 1,920,592
EXPENDITURES					
Current:					
Judicial Administration	$ 11,986	$ -	$ -	$ 42	$ 12,028
Public Works	-	630,763	755,755	-	1,386,518
Total Expenditures	$ 11,986	$ 630,763	$ 755,755	$ 42	$ 1,398,546
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,644)	$ 618,779	$ (93,047)	$ (42)	$ 522,046
Other Financing Sources (Uses)					
Transfers Out	$ (5,000)	$ (273,498)	$ -	$ -	$ (278,498)
Net Change in Fund Balance	$ (8,644)	$ 345,281	$ (93,047)	$ (42)	$ 243,548
Fund Balance - Beginning	48,793	1,910,184	161,019	42	2,120,038
Fund Balance - Ending	$ 40,149	$ 2,255,465	$ 67,972	$ -	$ 2,363,586

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Law Library Fund				Coal Road Improvement Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ -	$ -	$ -	$ -	$ 475,000	$ 475,000	$ 1,248,554	$ 773,554
Charges for Services	8,250	8,250	8,342	92	-	-	-	-
Miscellaneous	-	-	-	-	-	-	988	988
Total Revenues	$ 8,250	$ 8,250	$ 8,342	$ 92	$ 475,000	$ 475,000	$ 1,249,542	$ 774,542
EXPENDITURES:								
Current:								
Judicial Administration	$ 15,000	$ 15,000	$ 11,986	$ 3,014	$ -	$ -	$ -	$ -
Public Works	-	-	-	-	1,229,429	1,229,429	630,763	598,666
Total Expenditures	$ 15,000	$ 15,000	$ 11,986	$ 3,014	$ 1,229,429	$ 1,229,429	$ 630,763	$ 598,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (6,750)	$ (6,750)	$ (3,644)	$ 3,106	$ (754,429)	$ (754,429)	$ 618,779	$ 1,373,208
Other Financing Sources (Uses)								
Transfers Out	$ (5,000)	$ (5,000)	$ (5,000)	$ -	$ (273,498)	$ (273,498)	$ (273,498)	$ -
Net Change in Fund Balance	$ (11,750)	$ (11,750)	$ (8,644)	$ 3,106	$ (1,027,927)	$ (1,027,927)	$ 345,281	$ 1,373,208
Fund Balance - Beginning	11,750	11,750	48,793	37,043	1,027,927	1,027,927	1,910,184	882,257
Fund Balance - Ending	$ -	$ -	$ 40,149	$ 40,149	$ -	$ -	$ 2,255,465	$ 2,255,465

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Coal Road Economic Development Fund				Damage Stamp Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ 440,000	$ 440,000	$ 662,708	$ 222,708	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	$ 440,000	$ 440,000	$ 662,708	$ 222,708	$ -	$ -	$ -	$ -
EXPENDITURES:								
Current:								
Judicial Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ 42	$ (42)
Public Works	333,000	333,000	755,755	(422,755)	-	-	-	-
Total Expenditures	$ 333,000	$ 333,000	$ 755,755	$ (422,755)	$ -	$ -	$ 42	$ (42)
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 107,000	$ 107,000	$ (93,047)	$ (200,047)	$ -	$ -	$ (42)	$ (42)
Other Financing Sources (Uses)								
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	$ 107,000	$ 107,000	$ (93,047)	$ (200,047)	$ -	$ -	$ (42)	$ (42)
Fund Balance - Beginning	(107,000)	(107,000)	161,019	268,019	-	-	42	42
Fund Balance - Ending	$ -	$ -	$ 67,972	$ 67,972	$ -	$ -	$ -	$ -

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Total			
	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
Other Local Taxes	$ 915,000	$ 915,000	$ 1,911,262	$ 996,262
Charges for Services	8,250	8,250	8,342	92
Miscellaneous	-	-	988	988
Total Revenues	$ 923,250	$ 923,250	$ 1,920,592	$ 997,342
EXPENDITURES:				
Current:				
Judicial Administration	$ 15,000	$ 15,000	$ 12,028	$ 2,972
Public Works	1,562,429	1,562,429	1,386,518	175,911
Total Expenditures	$ 1,577,429	$ 1,577,429	$ 1,398,546	$ 178,883
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (654,179)	$ (654,179)	$ 522,046	$ 1,176,225
Other Financing Sources (Uses)				
Transfers Out	$ (278,498)	$ (278,498)	$ (278,498)	$ -
Net Change in Fund Balance	$ (932,677)	$ (932,677)	$ 243,548	$ 1,176,225
Fund Balance - Beginning	932,677	932,677	2,120,038	1,187,361
Fund Balance - Ending	$ -	$ -	$ 2,363,586	$ 2,363,586

Exhibit 40

County of Tazewell, Virginia
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2023

	School Operating Fund	School Activity Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 18,812,825	$ 1,229,892	$ 20,042,717
Accounts Receivable	14,442	22,363	36,805
Due from Other Governmental Units	15,020,821	-	15,020,821
Prepaid items	494,078	-	494,078
Total Assets	$ 34,342,166	$ 1,252,255	$ 35,594,421
LIABILITIES			
Accounts Payable	$ 860,353	$ 113,267	$ 973,620
Accrued Wages Payable	3,561,828	-	3,561,828
Accrued Health Claims	1,293,312	-	1,293,312
Due to Primary Government	6,640,168	-	6,640,168
Total Liabilities	$ 12,355,661	$ 113,267	$ 12,468,928
FUND BALANCE			
Nonspendable	$ 494,078	$ -	$ 494,078
Restricted	7,694,106	-	7,694,106
Committed	13,798,321	1,138,988	14,937,309
Total Fund Balances	$ 21,986,505	$ 1,138,988	$ 23,125,493
Total Liabilities and Fund Balances	$ 34,342,166	$ 1,252,255	$ 35,594,421

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:			
Total fund balances - per above			$ 23,125,493
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Capital assets, not being depreciated/amortized		$ 17,159,562	
Capital assets, net of accumulated depreciation/amortization		14,534,803	31,694,365
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items		$ 7,883,143	
OPEB related items		3,653,414	11,536,557
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Net OPEB liabilities		$ (19,939,403)	
Compensated absences		(558,882)	
Net pension liability		(32,671,687)	(53,169,972)
Deferred inflows of resources are not due and payable in the current period, and, therefore, are not reported in the funds.			
Pension related items		$ (8,001,128)	
OPEB related items		(3,821,386)	(11,822,514)
Net Position of governmental activities - component unit school board			$ 1,363,929

Exhibit 41

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2023

	School Operating Fund	School Activity Fund	Total
REVENUES			
Revenue from Use of Money and Property	$ 59,041	$ -	59,041
Charges for Services	694,771	1,104,904	1,799,675
Miscellaneous	62,173	1,313,472	1,375,645
Recovered Costs	445,786	-	445,786
Intergovernmental:			
Local Government	13,083,163	-	13,083,163
Commonwealth	51,668,500	-	51,668,500
Federal Government	15,450,068	-	15,450,068
Total Revenues	$ 81,463,502	$ 2,418,376	$ 83,881,878
EXPENDITURES:			
Current:			
Education	$ 75,082,653	$ 2,392,036	77,474,689
Debt Service:			
Principal Retirement	544,281	-	544,281
Interest and Other Fiscal Charges	14,350	-	14,350
Total Expenditures	$ 75,641,284	$ 2,392,036	$ 78,033,320
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 5,822,218	$ 26,340	$ 5,848,558
Net Change in Fund Balance	$ 5,822,218	$ 26,340	$ 5,848,558
Fund Balance - Beginning, as restated	16,164,287	1,112,648	17,276,935
Fund Balance - Ending	$ 21,986,505	$ 1,138,988	$ 23,125,493
Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:			
Net change in fund balance - total governmental funds - per above			$ 5,848,558
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These are the details of items supporting this adjustment:			
Capital outlays		$ 4,840,981	
Tenancy in common		576,707	
Depreciation expense		(2,049,636)	3,368,052
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
Loan payable			544,281
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
State non-employer contribution to the pension plan		$ 1,268,455	
State non-employer contribution to the OBEB plans		1,787	1,270,242
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditure in governmental funds.			
Decrease (increase) in accrued interest payable		$ 9,695	
Change in compensated absences		1,400	
Change in OPEB related items		1,012,871	
Chage in pension related items		4,782,279	5,806,245
Change in net position of governmental funds - component unit school board			$ 16,837,378

Exhibit 42

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2023

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Revenue from Use of Money and Property	$ 1,000	$ 1,000	$ 59,041	$ 58,041
Charges for Services	663,805	663,805	694,771	30,966
Miscellaneous	25,000	25,000	62,173	37,173
Recovered Costs	427,000	427,000	445,786	18,786
Intergovernmental:				
Local Government	14,178,346	14,178,346	13,083,163	(1,095,183)
Commonwealth	53,061,463	53,061,463	51,668,500	(1,392,963)
Federal Government	18,288,111	18,288,111	15,450,068	(2,838,043)
Total Revenues	$ 86,644,725	$ 86,644,725	$ 81,463,502	$ (5,181,223)
EXPENDITURES				
Current:				
Education	$ 95,588,843	$ 95,588,843	$ 75,082,653	$ 20,506,190
Debt Service:				
Principal Retirement	658,780	658,780	544,281	114,499
Interest and Other Fiscal Charges	17,369	17,369	14,350	3,019
Total Expenditures	$ 96,264,992	$ 96,264,992	$ 75,641,284	$ 20,623,708
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (9,620,267)	$ (9,620,267)	$ 5,822,218	$ 15,442,485
Net Change in Fund Balance	$ (9,620,267)	$ (9,620,267)	$ 5,822,218	$ 15,442,485
Fund Balance - Beginning, as restated	9,620,267	9,620,267	16,164,287	6,544,020
Fund Balance - Ending	$ -	$ -	$ 21,986,505	$ 21,986,505

County of Tazewell, Virginia
Combining Statement of Net Position
Other Component Units
June 30, 2023

	Public Service Authority	Industrial Development Authority	Airport Authority	Total
ASSETS				
Cash and cash equivalents	$ 12,279	$ 523,636	$ 924	$ 536,839
Investments	3,080,067	-	-	3,080,067
Receivables (net of allowance for uncollectibles):				
Accounts receivable	957,566	-	30,481	988,047
Notes receivable	398,923	1,089,434	-	1,488,357
Leases recievable	-	1,082,624	-	1,082,624
Assets held for sale	-	2,564,058	-	2,564,058
Due from other governmental units	100,123	-	290,301	390,424
Inventories	166,997	-	15,181	182,178
Prepaid items	25,737	-	12,516	38,253
Restricted assets:				
Cash and cash equivalents	195,315	-	-	195,315
Capital assets not being depreciated/amortized	1,132,293	16,608,464	1,322,059	19,062,816
Capital assets, net of accumulated deprecation/amortization	70,572,855	6,681,387	3,644,287	80,898,529
Total assets	$ 76,642,155	$ 28,549,603	$ 5,315,749	$ 110,507,507
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	$ 294,692	$ -	$ 8,336	$ 303,028
OPEB related items	144,844	-	628	145,472
Total deferred outflows of resources	$ 439,536	$ -	$ 8,964	$ 448,500
LIABILITIES				
Accounts payable	$ 347,394	$ 30,008	$ 378,008	$ 755,410
Accounts payable - construction projects				-
Reconciled overdraft	-	-	17,867	17,867
Accrued wages	44,608	-	3,750	48,358
Customers' deposits	195,315	-	-	195,315
Accrued interest payable	58,674	-	483	59,157
Due to primary government	111,039	-	-	111,039
Unearned Revenue	-	13,993	-	13,993
Long-term liabilities:				
Due within one year	2,484,266	100,091	12,766	2,597,123
Due in more than one year	29,869,144	4,038,641	202,451	34,110,236
Total liabilities	$ 33,110,440	$ 4,182,733	$ 615,325	$ 37,908,498
DEFERRED INFLOWS OF RESOURCES				
Pension related items	$ 396,794	$ -	$ 10,598	$ 407,392
OPEB related items	146,774	-	582	147,356
Lease related	-	1,054,701	-	1,054,701
Total deferred inflows of resources	$ 543,568	$ 1,054,701	$ 11,180	$ 1,609,449
NET POSITION				
Net investment in capital assets	$ 41,198,196	$ 19,442,786	$ 4,400,878	$ 65,041,860
Unrestricted	2,229,487	3,869,383	297,330	6,396,200
Total Net Position	$ 43,427,683	$ 23,312,169	$ 4,698,208	$ 71,438,060

County of Tazewell, Virginia
Combining Statement of Activities
Other Component Units
For the Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Component Unit: Public Service Authority	Industrial Development Authority	Airport Authority	Total
OTHER COMPONENT UNITS:								
Public Service Authority	$ 9,704,130	$ 8,107,915	$ 32,824	$ 328,595	$ (1,234,796)	$ -	$ -	$ (1,234,796)
Industrial Development Authority	957,708	-	-	-	-	(957,708)	-	(957,708)
Airport Authority	731,298	6,546	138,100	1,201,836	-	-	615,184	615,184
Total other component units	$ 11,393,136	$ 8,114,461	$ 170,924	$ 1,530,431	$ (1,234,796)	$ (957,708)	$ 615,184	$ (1,577,320)
General revenues:								
Unrestricted revenues from use of money and property					$ 118,963	$ 55,950	$ 199,095	$ 374,008
Miscellaneous					225,220	658,249	600	884,069
Payments from Tazewell County					1,030,488	112,903	-	1,143,391
Total general revenues					$ 1,374,671	$ 827,102	$ 199,695	$ 2,401,468
Change in net position					$ 139,875	$ (130,606)	$ 814,879	$ 824,148
Net position - beginning					43,287,808	23,442,775	3,883,329	70,613,912
Net position - ending					$ 43,427,683	$ 23,312,169	$ 4,698,208	$ 71,438,060

STATISTICAL INFORMATION

Table 1

County of Tazewell, Virginia
Government-wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Landfill	Total
2013-14	$ 5,033,042	$ 2,455,018	$ 13,249,481	$ 6,343,517	$ 8,134,269	$ 15,816,718	$ 1,369,916	$ 1,853,237	$ 399,721	$ 1,573,233	$ 56,228,152
2014-15	5,341,134	3,313,678	15,278,730	7,195,353	7,914,541	13,914,784	1,507,870	1,067,600	314,193	1,770,276	57,618,159
2015-16	5,951,692	3,173,371	13,873,649	4,493,410	8,152,624	13,353,326	1,165,905	1,099,152	320,679	1,926,065	53,509,873
2016-17	5,426,841	3,190,221	14,237,930	3,686,198	8,470,019	13,273,962	1,336,454	1,139,934	654,959	2,000,193	53,416,711
2017-18	3,796,817	2,874,446	15,144,377	2,963,089	8,731,480	12,056,621	2,145,145	1,322,293	627,138	2,315,958	51,977,364
2018-19	3,205,172	2,907,411	15,812,040	3,044,245	9,367,370	10,620,057	1,852,831	1,007,607	565,080	2,522,917	50,904,730
2019-20	3,328,911	2,082,005	11,806,175	3,349,392	11,376,114	12,542,961	3,266,404	1,359,609	773,150	2,768,180	52,652,901
2020-21	2,880,516	3,064,793	13,421,241	3,018,966	16,152,768	12,798,276	1,950,726	3,210,361	678,188	3,757,368	60,933,203
2021-22	6,451,189	3,160,810	13,934,972	2,857,235	12,794,696	11,430,568	2,394,880	1,491,048	426,577	3,892,660	58,834,635
2022-23	4,170,908	3,314,581	15,712,788	3,659,106	12,711,013	13,483,163	2,725,520	649,378	432,099	4,916,955	61,775,511

Table 2

County of Tazewell, Virginia
Government-wide Revenues
Last Ten Fiscal Years

Fiscal Year	Program Revenues		General Revenues					
	Charges for Services	Operating Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Revenues from Use of Money and Property	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
2013-14	$ 1,447,313	$ 12,062,171	$ 27,509,639	$ 9,285,513	$ 425,796	$ 485,712	$ 3,759,152	$ 54,975,296
2014-15	1,437,334	12,655,943	24,806,128	7,991,869	332,444	1,100,181	3,757,650	52,081,549
2015-16	1,071,528	13,190,909	26,226,424	6,901,746	329,816	447,548	3,728,032	51,896,003
2016-17	891,969	13,149,277	24,906,174	7,605,273	329,599	591,915	3,659,505	51,133,712
2017-18	1,416,491	12,506,228	23,661,693	7,701,876	337,777	98,340	3,498,665	49,221,070
2018-19	1,760,458	13,526,882	24,922,845	7,754,175	341,361	97,593	3,514,228	51,917,542
2019-20	1,321,084	14,241,460	24,445,200	8,520,826	371,999	126,469	3,542,497	52,569,535
2020-21	1,625,009	21,661,030	25,528,918	8,483,320	283,867	202,675	3,433,026	61,217,845
2021-22	1,347,845	18,688,834	33,619,972	10,344,261	300,473	2,763,382	3,461,777	70,526,544
2022-23	1,886,281	18,614,578	26,583,248	12,038,847	327,668	489,669	4,013,396	63,953,687

County of Tazewell, Virginia
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-Departmental	Capital Projects	Debt Service	Total
2013-14	$ 5,489,790	$ 2,455,503	$ 13,245,158	$ 6,471,548	$ 8,183,291	$ 56,714,966	$ 1,360,475	$ 1,737,768	$ 364,528	$ -	$ 1,797,362	$ 97,820,389
2014-15	5,772,315	3,402,648	15,341,044	7,153,041	7,955,651	62,685,113	1,552,509	956,162	497,324	-	1,055,604	106,371,411
2015-16	6,183,097	3,218,821	14,228,870	5,127,796	8,317,691	60,723,862	1,420,994	980,731	619,775	-	2,139,823	102,961,460
2016-17	5,640,127	3,132,105	14,778,822	3,314,163	8,362,506	57,145,016	1,342,090	973,789	338,815	-	4,164,434	99,191,867
2017-18	4,457,149	2,340,575	15,504,643	2,628,755	8,715,225	56,961,881	1,388,303	1,297,301	12,409	-	3,565,698	96,871,939
2018-19	3,581,451	2,324,839	16,016,826	3,272,940	9,300,544	56,311,615	1,326,288	975,468	96,178	-	3,649,331	96,855,480
2019-20	3,676,369	2,207,052	12,976,007	3,192,500	11,255,391	57,436,854	2,684,526	1,341,710	142,518	-	3,257,185	98,170,112
2020-21	3,776,948	3,392,609	15,067,491	2,918,140	16,270,756	62,169,830	1,411,144	3,466,051	65,871	-	3,182,684	111,721,524
2021-22	6,792,029	2,705,894	14,771,370	2,807,800	13,484,808	70,393,255	1,887,116	1,425,598	512,910	-	3,117,546	117,898,326
2022-23	5,057,725	2,962,858	17,068,195	3,627,634	13,103,478	77,874,689	2,157,737	1,490,840	192,490	-	2,922,399	126,458,045

(1) Includes general, special revenue funds, and capital project funds of the primary government and its discretely presented component unit - school board
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 4

County of Tazewell, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
2013-14	$ 27,346,925	$ 9,335,959	$ 312,004	$ 42,505	$ 433,645	$ 1,302,116	$ 1,791,617	$ 1,261,012	$ 58,038,884	$ 99,864,667
2014-15	24,738,746	8,060,659	378,410	71,963	341,579	1,162,471	1,226,111	1,611,264	59,555,518	97,146,721
2015-16	24,474,804	6,901,746	331,782	52,080	354,381	1,004,989	522,481	1,204,894	60,599,417	95,446,574
2016-17	24,605,026	7,605,273	175,550	63,875	337,299	1,521,353	302,798	2,158,735	62,406,844	99,176,753
2017-18	24,501,490	7,701,876	229,706	52,808	342,874	2,070,380	127,059	1,736,386	60,305,021	97,067,600
2018-19	24,666,410	7,754,175	168,725	45,217	346,067	2,187,402	108,410	2,459,595	62,477,730	100,213,731
2019-20	24,236,934	8,520,826	161,334	31,217	374,924	1,330,668	133,220	2,271,139	64,470,584	101,530,846
2020-21	25,600,311	8,483,320	194,352	39,202	282,333	1,179,623	950,485	2,680,155	76,989,144	116,398,925
2021-22	33,291,477	10,344,261	175,997	44,935	292,984	1,620,008	2,095,785	2,882,172	76,389,306	127,136,925
2022-23	26,226,980	12,038,864	212,492	55,739	625,130	2,003,856	2,190,734	2,320,561	89,721,628	135,395,984

(1) Includes general, special revenue funds, and capital projects funds of the primary government and its discretely presented component unit - school board.
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 5

County of Tazewell, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1,2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2013-14	$ 26,632,825	$ 25,646,617	96.30%	$ 929,615	$ 26,576,232	99.79%	$ 1,455,372	5.46%
2014-15	25,540,970	23,004,731	90.07%	941,423	23,946,154	93.76%	1,233,192	4.83%
2015-16	26,633,971	25,583,198	96.05%	1,049,309	26,632,507	99.99%	2,065,848	7.76%
2016-17	26,083,174	25,791,783	98.88%	951,614	26,743,397	102.53%	2,258,280	8.66%
2017-18	25,775,840	25,419,900	98.62%	1,161,594	26,581,494	103.13%	2,345,758	9.10%
2018-19	26,598,519	25,503,905	95.88%	818,948	26,322,853	98.96%	2,609,632	9.81%
2019-20	26,631,158	24,963,150	93.74%	1,004,003	25,967,153	97.51%	3,081,946	11.57%
2020-21	27,415,987	26,296,611	95.92%	1,033,808	27,330,419	99.69%	3,014,810	11.00%
2021-22 (3)	35,790,333	33,762,216	94.33%	1,184,854	34,947,070	97.64%	3,465,995	9.68%
2022-23	28,953,216	26,704,401	92.23%	1,297,240	28,001,641	96.71%	3,823,339	13.21%

(1) Excludes penalty and interest.
(2) Does not include land redemptions.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 6

County of Tazewell, Virginia
Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property and Mobile Home	Machinery and Tools	Merchants' Capital	Public Service (2)	Total
2013-14	$ 2,751,921,200	$ 439,183,000	$ 150,614,300	$ 25,187,000	$ 177,691,147	$ 3,544,596,647
2014-15	2,788,112,400	442,628,944	115,749,000	24,289,700	176,684,724	3,547,464,768
2015-16	2,663,296,800	433,577,251	109,308,261	23,703,017	182,456,119	3,412,341,448
2016-17	2,653,393,750	434,951,196	85,434,736	22,026,809	186,984,542	3,382,791,033
2017-18	2,652,574,550	426,879,741	75,498,859	20,728,800	210,192,345	3,385,874,295
2018-19	2,626,363,975	430,906,347	70,123,200	20,868,400	231,089,717	3,379,351,639
2019-20	2,608,139,775	437,842,645	59,864,000	21,279,980	265,251,375	3,392,377,775
2020-21	2,621,130,200	446,169,285	70,396,500	25,289,540	276,925,696	3,439,911,221
2021-22 (3)	3,929,963,350	474,443,155	62,167,300	19,358,050	414,963,436	4,900,895,291
2022-23	2,607,150,600	553,114,772	65,151,700	21,458,000	264,370,069	3,511,245,141

(1) Assessments at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 7

County of Tazewell, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Public Service Real Estate	Public Service Personal Property
2013-14	$ 0.57	$ 2.00	$ 2.00	$ 3.80	$ 0.57	$ 2.00
2014-15	0.55	2.00	2.00	3.80	0.55	2.00
2015-16	0.55	2.00	2.00	3.80	0.55	2.00
2016-17	0.55	2.00	2.00	3.80	0.55	2.00
2017-18	0.55	2.00	2.00	3.80	0.55	2.00
2018-19	0.58	2.00	2.00	3.80	0.58	2.00
2019-20	0.58	2.00	2.00	3.80	0.58	2.00
2020-21	0.58	2.00	2.00	4.30	0.58	2.00
2021-22	0.58	2.00	2.00	4.30	0.58	2.00
2022-23	0.58	2.00	2.00	4.30	0.58	2.00

(1) Per $100 of assessed value.

Table 8

County of Tazewell, Virginia
Ration of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2013-14	45,078	$ 3,544,596,647	$ 8,077,987	0.23%	$ 179
2014-15	45,078	3,547,464,768	7,782,189	0.22%	173
2015-16	45,078	3,412,341,448	7,237,855	0.21%	161
2016-17	45,078	3,382,791,033	6,276,668	0.19%	139
2017-18	45,078	3,385,874,295	5,537,635	0.16%	123
2018-19	45,078	3,379,351,639	5,025,378	0.15%	111
2019-20	45,078	3,392,377,775	4,349,036	0.13%	96
2020-21	40,429	3,439,911,221	3,808,109	0.11%	94
2021-22 (3)	39,925	4,900,895,291	3,247,070	0.07%	81
2022-23	39,925	3,511,245,141	2,670,363	0.08%	67

(1) Bureau of the Census.
(2) Includes all long-term general obligation bonded debt and Literary Fund loans.
Excludes revenue bonds, leases and compensated absences.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 9

County of Tazewell, Virginia
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2013-14	$ 782,407	$ 467,741	$ 1,250,148	$ 97,820,389	1.28%
2014-15	295,798	321,897	617,695	106,371,411	0.58%
2015-16	544,334	364,102	908,436	102,961,460	0.88%
2016-17	1,691,187	1,004,878	2,696,065	99,191,867	2.72%
2017-18	1,499,033	844,279	2,343,312	96,871,939	2.42%
2018-19	1,312,257	734,164	2,046,421	96,855,480	2.11%
2019-20	1,516,342	748,157	2,264,499	98,170,112	2.31%
2020-21	1,546,927	718,895	2,265,822	111,721,524	2.03%
2021-22	1,712,039	563,629	2,275,668	117,898,326	1.93%
2022-23	1,857,185	506,583	2,363,768	126,458,045	1.87%

(1) Includes General Fund of the Primary Government

COMPLIANCE SECTION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business -type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements and have issued our report thereon dated February 20, 2024. Our report includes a reference to other auditors who audited the financial statements of Tazewell County School Activity Funds, as described in our report on the County of Tazewell, Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Tazewell, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County of Tazewell, Virginia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
February 20, 2024

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited County of Tazewell, Virginia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Tazewell, Virginia's major federal programs for the year ended June 30, 2023. County of Tazewell, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Education Stabilization Fund (ALN 84.425)
In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, County of Tazewell, Virginia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 84.425 Education Stabilization Fund for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, County of Tazewell, Virginia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on Education Stabilization Fund (ALN 84.425)

As described in the accompanying schedule of findings and questioned costs, County of Tazewell, Virginia did not comply with requirements regarding ALN 84.425 Education Stabilization Fund as described in finding number 2023-003.

Compliance with such requirements is necessary, in our opinion, for County of Tazewell, Virginia to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

County of Tazewell, Virginia's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-003 to be material weaknesses.

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

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

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the internal control over compliance findings identified in our compliance audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
February 20, 2024

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures
Department of Health and Human Services:					
Pass-through Payments:					
Department of Education:					
Public Health Emergency Response: Cooperative Agreement for Emergency Response:					
Public Health Crisis Response	93.354	40297			$ 78,144
Virginia Department of Social Services:					
Temporary Assistance for Needy Families (TANF)	93.558	0400122/0400123			586,111
MaryLee Allen Promoting Safe and Stable Families Program	93.556	0950121/0950122/0950221			47,839
Refugee and Entrant Assistance State /Replacement Designee Administered Programs	93.566	0500122/0500123			2,625
Low-Income Home Energy Assistance	93.568	0600422/0600423			114,978
CCDF Cluster:					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760122/0760123			130,025
Chafee Education and Training Vouchers Program (ETV)	93.599	9160122			132
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900121/0900122			888
Foster Care Title IV-E	93.658	1100122/1100123			558,063
Adoption Assistance	93.659	1120122/1120123			1,239,920
Social Services Block Grant	93.667	1000122/1000123			500,883
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	9150121/9150122/9152121			44,628
Children's Health Insurance Program	93.767	050122/0540123			4,492
Medicaid Cluster:					
Medical Assistance Program	93.778	1200122/1200123			512,051
Guardianship Assistance	93.090	1110122/1110123			225
Title IV-E Prevention Program	93.472	1140122/1140123			8,774
Elder Abuse Prevention Interventions Program	93.747	8000221			7,041
Total Department of Health and Human Services					$ 3,836,819
Department of Agriculture:					
Pass-through Payments:					
Child Nutrition Cluster:					
Virginia Department of Education:					
School Breakfast Program	10.553	40253/41110		$ 913,448	
National School Lunch Program	10.555	40254/41106/41108	$ 2,285,808		
Virginia Department of Agriculture:					
National School Lunch Program (Food Commodities)	10.555	Unknown	402,087	2,687,895	
Summer Food Service Program for Children	10.559	60302/60303	$ 30,635		
Summer Food Service Program for Children (SFSPC) (Food Commodities)	10.559	Unknown	888	31,523	$ 3,632,866
Virginia Department of Education:					
Forest Service Schools and Roads Cluster:					
Schools and Roads - Grants to States	10.665	43841			12,284
Pandemic EBT Administrative Costs	10.649	86556			3,135
Virginia Department of Social Services:					
SNAP Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010122/0010123/0030122/0030123/ 0040122/0040123/0050122/0050123			1,018,094
Virginia Department of Education:					
Child and Adult Care Food Program (CACFP)	10.558	70027/70028			1,593
Total Department of Agriculture					$ 4,667,972
Department of Homeland Security					
Pass-through Payments:					
Virginia Department of Emergency Management					
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	4674DRVAP00000001			$ 19,669
Institute of Museum and Library Services					
Pass-through Payments:					
The Library of Virginia					
Grants to States	45.310	Unknown			$ 17,204
Department of Labor:					
Direct Payments:					
WIOA Cluster:					
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	Not applicable			$ 618,028
Department of Justice:					
Pass-through Payments:					
Virginia Department of Criminal Justice Services:					
Crime Victim Assistance	16.575	19V2GX0054/20V2GX0048			$ 136,845
Violence Against Women Formula Grants	16.588	15JOVW21GG00568STOP/15JOVW22GG00455STOP			27,428
Total Department of Justice					$ 164,273
Department of Housing and Urban Development:					
Pass-through Payments:					
Virginia Office of Community Planning and Development					
Community Development Block Grant/State's Program and Non-Entitlement Grants in Hawaii	14.228	Unknown			$ 35,237
Department of Transportation:					
Pass-through Payments:					
Virginia Department of Motor Vehicles:					
Alcohol Open Container Requirements	20.607	154AL-2022-52255-22255/ENF_AL-2023-53316-23316			$ 16,407
Highway Safety Cluster:					
State and Community Highway Safety	20.600	BOP-2023-53315-23315/BSC-2023-53317-23317/ FOP-2022-52264-22264/FSC-2022-52265-22265			28,532
Virginia Department of Conservation and Recreation					
Recreational Trails Program	20.219	Unknown			2,537
Total Department of Transportation					$ 47,476

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards (continued)
For the Fiscal Year Ended June 30, 2023

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number		Federal Expenditures
Appalachian Regional Commission:				
Pass-through Payments:				
Virginia Department of Housing and Community Development				
Appalachian Area Development	23.002	HCD49301		$ 29,018
Department of Treasury:				
Direct Payments:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Not Applicable	$ 2,407,426	
Pass-through Payments:				
Virginia Department of Criminal Justice Services:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown	43,198	
Virginia Department of Education:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	60054	1,320,247	
Virginia Department of Health and Community Development:				
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	9122222	10,493	$ 3,781,364
Direct Payments				
Local Assistance and Tribal Consistency Fund	21.032	Not Applicable		50,000
Total Department of Treasury				$ 3,831,364
Department of Education:				
Pass-through Payments:				
Virginia Department of Education:				
Title I Grants to Local Educational Agencies	84.010	42901		$ 2,379,009
Special Education Cluster:				
Special Education Grants to States	84.027	40287/43071	$ 1,664,747	
Special Education Preschool Grants	84.173	40286/62521	65,939	1,730,686
Career and Technical Education - Basic Grants to States	84.048	60031		127,481
Rural Education	84.358	43481		12,301
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	61480		90,237
Student Support and Academic Enrichment Program	84.424	60281		30,834
Education Stabilization Fund:				
COVID-19: Elementary and Secondary School Emergency Relief Fund	84.425D	40298/60042/60173/60177	$ 1,895,571	
COVID-19: American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	50193/86834/86891	4,029,874	
COVID-19: Governor's Emergency Education Relief Fund	84.425C	70037	94,105	
COVID-19: American Rescue Plan - Education for Homeless Children and Youth	84.425W	Unknown	11,701	6,031,251
Total Department of Education				$ 10,401,799
Total Expenditures of Federal Awards				$ 23,668,859

Notes to Schedule of Expenditures of Federal Awards

Note 1 -- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards of the County of Tazewell, Virginia under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Tazewell, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Tazewell, Virginia.

Note 2 -- Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) Pass-through entity identifying numbers are presented where available.
(3) The County did not elect to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

Note 4 -- Outstanding Balance of Federal Loans

The County did not have any loans or loan guarantees which are subject to reporting requirements for the current year.

Note 5 -- Relationship to the Financial Statements:

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental revenues per the basic financial statements:	
Primary Government:	
General Fund	$ 22,554,405
Less: Revenue from the Commonwealth	(14,403,938)
County CIP Fund	48,655
Landfill Fund	19,669
Total Primary Government	$ 8,218,791
Component Unit School Board:	
School Operating Fund	$ 15,450,068
Total expenditures of federal awards per basic financial statements	$ 23,668,859

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiency(ies) identified?	None reported

Type of auditors' report issued on compliance for major programs:

84.425	Education Stabilization Fund	Qualified
93.659	Adoption Assistance	Unmodified
84.027/84.173	Special Education Cluster (IDEA)	Unmodified
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Unmodified
21.027	Coronavirus State and Local Fiscal Recovery Funds	Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Identification of major programs:

Federal Assistance Listing #	Name of Federal Program or Cluster
84.425	Education Stabilization Fund
93.659	Adoption Assistance
84.027/84.173	Special Education Cluster (IDEA)
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Section II - Financial Statement Findings

2023-001 (Material Weakness)

Criteria:	An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial
Effect:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the County's internal controls over financial reporting.
Cause:	The County does not have proper controls in place to detect and correct adjustments in closing their year end financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Management's Response:	The County will review the auditors' proposed audit adjustments for the fiscal year and will develop a plan of action to ensure that all adjusting entries are made prior to final audit fieldwork next year.

Section II - Financial Statement Findings (Continued)

2023-002 (Material Weakness)

Criteria:	Controls should be in place to ensure that grant funds are requested for reimbursement in a timely manner in accordance with the matching principle.
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Effect:	There is a reasonable possibility that revenues and expenditures are not appropriately matched and reported in accordance with Generally Accepted Accounting Principles.
Cause:	The School Board does not have adequate staffing to ensure that reimbursement requests are filed in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Management's Response:	The School Board agrees with the finding and recommendation, but with the current staffing feels that is is unable to implement the above recommendation.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

Section III - Federal Award Findings and Questioned Costs

2023-003

Program Titles:	Education Stabilization Fund
ALN:	84.425
Pass-through Entity:	Department of Education
Compliance Requirement:	Activities allowed/unallowed
Finding Type:	Noncompliance and Material Weakness
Criteria:	Grant reimbursement requests should be reconciled to accounts within the general ledger to ensure amounts are appropriately requested for reimbursement and reported for federal reporting.
Condition:	Specific project codes were established for expenditures related to the program in the general ledger; however, amounts requested for reimbursement were not reconciled to the ledger totals for those project codes.
Questioned Costs:	Undetermined
Context:	The School Board did not agree or reconcile amounts requested for reimbursement to the specific project codes established for expenditures under the program. Reimbursement requests totaled $6,019,550.62, the detailed general ledger for identified project codes totaled $6,572,979.20, and the unadjusted trial balance totaled $6,112,694.00 for identified project
Effect:	Amounts could be under or over-requested from the federal government.
Cause:	Requested amounts were not routinely reconciled to the general ledger or trial balance.
Recommendation:	Management should reconcile amounts requested for reimbursement to the general ledger and/or trial balance routinely throughout the year to ensure that amounts are appropriately requested for reimbursement.
Views of Responsible Officials:	Management will review its process for requesting reimbursements and reconciling same to the ledger.

County of Tazewell, Virginia

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2023

2022-001	
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Current Status:	Finding 2022-001 was repeated in the current year as 2023-001.
2022-002	
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Current Status:	Finding 2022-002 was repeated in the current year as 2023-002.
2022-003	
Condition:	Specific project codes were established for expenditures related to the program in the general ledger; however, amounts requested for reimbursement were not reconciled to the ledger totals for those project codes.
Recommendation:	Management should reconcile amounts requested for reimbursement to the general ledger and/or trial balance routinely throughout the year to ensure that amounts are appropriately requested for reimbursement.
Current Status:	Finding 2022-003 was repeated in the current year as 2023-003.

506 Jeffersonville Street
Tazewell, VA 24651-5396
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www.tcpsva.org

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County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Special Education Annual Plan**

ENCLOSURE: Special Education Annual Plan

SUMMARY: The Special Education Plan must be approved each year by the School Board.

RECOMMENDATION: That the Tazewell County School Board approve the Special Education Annual Plan as presented.

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April 8, 2024

SUBJECT: **Approval of the 2024 Interagency Agreement between the Tazewell County School Board and TASK (*Taking Action for Special Kids)***

ENCLOSURE:
* Letter from Patti Cettin
* 2024 TASK Agreement

SUMMARY: Tazewell County Public Schools has entered into an Interagency Agreement with TASK for a number of years to provide the funds for staff wages during the TASK Summer Enrichment Program. Mrs. Cettin will be requesting School Board approval of the agreement. Both Mrs. Smith and Dr. Stacy recommend the Board approve the agreement.

RECOMMENDATION: That the Tazewell County School Board enter into an interagency agreement with TASK for 2024.

TASK
Taking Action for Special Kids
PO Box 877, North Tazewell, Virginia 24630
276-620-4975 cettin@taskforkids.org

March 21, 2024

Dr. Christopher Stacy, Division Superintendent
Tazewell County Public Schools
Tazewell, Virginia 24651

Dear Dr. Stacy,

On behalf of the TASK Board of Directors, I would like to request your consideration of the proposed *2024 Interagency Agreement between Tazewell County Public Schools and TASK (Taking Action for Special Kids)* to support the 2024 TASK Summer Program for children with disabilities in Tazewell County. ***This will be the twenty-second year of this agreement and the 41st year of cooperation between TCPS and TASK.***

A review of the 2023 Summer Program was conducted by the TASK Board of Directors, teaching staff, families and Melinda Smith. Positive feedback was received from families of enrolled students. Staff costs for 2023 exceeded the amount allocated by TCPS by $3500. Additional staff was needed for students with medical needs, as well as 4 special education teachers, 8 paraprofessionals, a nurse, behavioral consultant and a reading tutor. In addition, funding was received from the Speedway Children's Charities, Dollar General Foundation, fundraising activities and donations.

In 2023, 63 Tazewell County students, ages 5 to 22, from all areas of the county were enrolled in the program. Programs included Sonday Reading, science, math, social skills, art, library story time, yoga, and recreational programs in the community. Students participating in Sonday Reading and book study showed measurable improvement in all areas of reading during the program. All reading instruction was provided either one on one or very small group. Mrs. Kinder and the staff of Tazewell Intermediate School were very welcoming and supportive.

For 2024 we anticipate similar staffing needs, as well as a behavioral consultant. Many of our students have behavioral challenges and plans. Teachers and parapros need the support of a qualified specialist to incorporate best practices into the curriculum.

Thank you for your consideration of the matter. Please let me know if you need additional information.

Sincerely,

Patricia Cettin

Patricia Cettin
Executive Director

Interagency Agreement
Between
Tazewell County Public Schools and TASK (Taking Action for Special Kids)
Summer 2024

This formalizes an agreement between TASK (Taking Action for Special Kids) and Tazewell County Public Schools to administer and fund the 2024 TASK Summer Enrichment Program. This Summer Enrichment Program will serve identified children with disabilities ages 6 to 22. The program will operate for four weeks during the summer on a schedule to be determined. The curriculum will include reading, math, social skills, science, art and children's yoga.

TAZEWELL COUNTY PUBLIC SCHOOLS assumes no responsibility for the employment or supervision of TASK employees.

TASK Responsibilities:

1. Assumes full administrative responsibility for the operation of the TASK Summer Enrichment Program, including persons secured by TASK to assist with program implementation.
2. Maintain liability insurance for the operation of the program.
3. Develop and distribute registration information to eligible students.
4. Plan educational programs.
5. Purchase classroom supplies.
6. Coordinate program activities with special education supervisor.
7. Report the expenditure of TCPS funds.
8. Evaluate student and teacher performance.
9. Structure the educational program to maintain and build upon the academic and functional progress of each student, based upon each student's IEP.
10. Implement COVID safety protocols based on guidance provided by VDH and CDC.

Tazewell County Public Schools will provide:

1. Classrooms sufficient to meet student needs and administrative/supply area
2. Handicapped buses and drivers
3. Summer meals program
4. Speech, physical and occupational therapy services to eligible students enrolled in the Program
5. Funding sufficient to pay professional staff to coordinate and deliver all instruction at TASK rates (not to exceed $18,000)
6. Access to Tazewell County Public Schools internet during the program
7. Assistance with publicizing the program and distributing applications to eligible students
8. Access to TIS nurse's station and enhanced cleaning procedures.

THIS AGREEMENT WILL BE NEGOTIATED ANNUALLY.

_____ _____

Bronwyn Owen, President, TASK Board of Directors

Dr. Christopher Stacy, Division Superintendent
Tazewell County Public Schools

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Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Athletic Participation for Tazewell County Public School Online Students**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will ask Board members to give approval for online students of Tazewell County Public Schools to participate in athletics for the 2024-2025 school year.

RECOMMENDATION: That the Tazewell County School Board give approval for online students of Tazewell County Public Schools to participate in athletics for the 2024-2025 school year.

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David Woodard

April 8, 2024

SUBJECT: **Approval of Perkins Plan**

ENCLOSURE: Perkins Plan

SUMMARY: Cynthia Hurley will present the 2024-2025 Perkins Plan for School Board approval. Federal monies for Career and Technical Education are allocated through the Perkins Plan. Tazewell County Public Schools must generate a categorical schedule of projected usage.

RECOMMENDATION: That the Tazewell County School Board approve the 2024-2025 Perkins Plan.

Virginia Department of Education
Office of Career, Technical, and Adult Education

LOCAL PLAN
FOR
CAREER AND TECHNICAL EDUCATION (CTE) PERKINS FUNDS
2024-2025

A copy of this signed form must be forwarded to the Office of Career, Technical, and Adult Education by April 30, 2024 by fax to 804-530-4560 or emailed to CTE@doe.virginia.gov

Division and Contact Information - to be Completed by School Division

Division Applicant Name (Legal Name of Agency)	Division Number	CTE Administrator
TAZEWELL COUNTY PUBLIC SCHOOLS	092	Cynthia L. Hurley

Mailing Address (Street, City or Town, and Zip Code)	Mailing Address (If different than applicant address)
506 Jeffersonville Street, Tazewell, Virginia 24651	

	Phone (ext.): Numbers Only	Ext.	Fax: Numbers Only
	(276) 988-5511	2375	(276) 988-1976
	Phone (ext.): Numbers Only	Ext.	Fax: Numbers Only

E-mail: **clhurley@tcpsva.org**

Certification

The eligible recipient does hereby certify that the assurances and conditions stipulated in this plan will be complied with in providing programs and activities for career and technical education and that funds will be used as stipulated in the approved plan. The affixed signatures below certify this division will adhere to the requirements and regulations in the CTE Perkins Local Plan sections listed below:

Requirements of the Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Please note this includes:

- **Perkins V Technical Skills Assessment Certification**
- **Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions (Conditions - Item 10)**
- **Certification of Non-Construction and Construction Programs (Conditions - Item 11)**
- **Disclosure of Lobbying Activities (Conditions - Item 12)**
- **Coordination of Sample Career Cluster/Pathway Plans of Study and/or Academic Career Plan***
- **Performance Assessment Results (Performance Assessment Tab)**
- **Stakeholder Participation/Involvement CTEMS Schedule 1 (CTEMS Schedule Tab) and**
- **Evaluation of Career and Technical Education Programs CTEMS Schedule 9 (CTEMS Schedule Tab)**

CTE Local Advisory Chairperson (Signature)	**3-Apr-2024** Date
Local Community College Perkins Administrator (Signature)*	Date
Local CTE Administrator (Signature)	**28-Mar-24** Date
School Board Chairperson (Signature)	**8-Apr-24** Date
Division Superintendent (Signature)	**8-Apr-24** Date

Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Assurances (continued on next page)

1. The applicant will provide a career and technical education program that is of such size, scope, and quality to bring about improvement in the quality of career and technical education programs. (Sec. 134(c)(2)(B) and (Sec. 135(b))

Size:

a. A minimum of 11 courses in career and technical education is offered in each secondary school. (Standards of Accreditation 8 VAC 20-131-100.B)

Scope:

b. At least three different career and technical education programs, not courses, that prepare students as a career and technical education completer are provided. (Standards of Accreditation 8 VAC 20-131-100.A.1.)

c. Instruction in career and technical exploration is provided in each middle school. (Standards of Accreditation 8 VAC 20-131-90.B)

Quality:

d. Career and technical education programs incorporated into the K through 12 curricula that include:·
   * Knowledge of careers and all types of employment opportunities including, but not limited to, apprenticeships, entrepreneurship and small business ownership, the military, and the teaching profession, and emphasize the advantages of completing school with marketable skills;
   * Career exploration opportunities in the middle school grades; and
   * Competency-based career and technical education programs that integrate academic outcomes, career guidance, and job-seeking skills for all secondary students. Programs must be based upon labor market needs and student interest. Career guidance shall include counseling about available employment opportunities and placement services for students exiting school. Each school board shall develop and implement a plan to ensure compliance with the provisions of this subdivision. Such plan shall be developed with the input of area business and industry representatives and local community colleges and shall be submitted to the Superintendent of Public Instruction in accordance with the timelines established by federal law. (Standards of Quality § 22.1-253.13:4.D.5)

e. Establish the requirements for a standard and an advanced studies high school diploma, which shall each include at least one credit in fine or performing arts or career and technical education and one credit in United States and Virginia history. The requirements for a standard high school diploma shall, however, include at least two sequential electives chosen from a concentration of courses selected from a variety of options that may be planned to ensure the completion of a focused sequence of elective courses. Such focused sequence of elective courses shall provide a foundation for further education or training or preparation for employment. The advanced studies diploma shall be the recommended diploma for students pursuing baccalaureate study. Both the standard and the advanced studies diploma shall prepare students for post-secondary education and the career readiness required by the Commonwealth's economy… . (Standards of Quality § 22.1-253.13:4.D.2.) Note: Requirements for graduation (effective for the students entering ninth grade prior to the 2018-2019 school year) (8VAC 20-131-50). Requirements for graduation (effective for students who enter the ninth grade in the 2018-2019 school year) (8VAC 20-131-51).

f. Provide for the award of verified units of credit for passing scores on industry certifications, state licensure examinations, and national occupational competency assessments approved by the Board of Education. School boards shall report annually to the Board of Education the number of Board-approved industry certifications obtained, state licensure examinations passed, national occupational competency assessments passed, Virginia workplace readiness skills assessments passed, and the number of career and technical education completers who graduated. These numbers shall be reported as separate categories on the School Performance Report Card. In addition, the Board may:

   i. For the purpose of awarding verified units of credit, approve the use of additional or substitute tests for the correlated Standards of Learning assessment, such as academic achievement tests, industry certifications, or state licensure examinations; and

Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Assurances (continued from previous page)

ii. Permit students completing career and technical education programs designed to enable such students to pass such industry certification examinations or state licensure examinations to be awarded, upon obtaining satisfactory scores on such industry certification or licensure examinations, the appropriate verified units of credit for one or more career and technical education classes into which relevant Standards of Learning for various classes taught at the same level have been integrated. Such industry certification and state licensure examinations may cover relevant Standards of Learning for various required classes and may, at the discretion of the Board, address some Standards of Learning for several required classes. (Standards of Quality § 22.1-253.13:4.D.12.)

2. Programs, services, and activities included under this agreement will be operated in accordance with the Strengthening Career and Technical Education for the 21st Century Act (Perkins V) and all applicable Virginia Public School Laws. (8VAC 20-120-10)
3. Funds made available under this Perkins Act (Perkins V) may be used to provide additional funds under an applicable program, including the Workforce Innovation and Opportunity Act and the Wagner-Peyser Act. (Sec. 221(a)(b))
4. The applicant will submit descriptive and statistical reports containing complete, accurate, and reliable data that measure the progress of students, including special populations, as required by Perkins V, the Education Improvement Act of 1984, and the State Department of Education. (Sec. 122(d))
5. Students who participate in career and technical education programs will be taught the same challenging academic proficiencies as all other students. (Sec. 134(b)(4))
6. The applicant that receives funds under this part will use such funds to improve career and technical education programs. (Sec. 135(a))
7. Funds made available under this Perkins Act for career and technical education activities will supplement and shall not supplant, non-federal funds expended to carry out career and technical education activities. (Sec. 211(a))
8. No funds received under the Perkins Act will be used to require any secondary school student to choose or pursue a specific career path or major or to mandate that any individual participate in a career and technical education program, including a career and technical education program that requires the attainment of a federally funded skill level, standard, or certificate of mastery. (Sec. 214 (1) and (2))
9. No funds received under this Perkins Act will be used to provide career and technical education programs or programs of study to students prior to the middle grades (as such term is defined in section 8101 of the Elementary and Secondary Education Act of 1965), except that equipment and facilities purchased with funds under this ACT may be used by such students. (Sec. 215)
10. No funds provided under this Perkins Act will be used for the purpose of directly providing incentives or inducement to employers to relocate a business enterprise from one state to another state if such relocation will result in a reduction in the number of jobs available in the state where the business enterprise is located before such incentives or inducements are offered. (Sec. 222)
11. Funds used under this Perkins Act for in-service and pre-service career and technical education professional development programs for career and technical education teachers, administrators, and other personnel may, upon request, permit program participation by career and technical education teachers, administrators, and other personnel in non-profit private schools offering career and technical education programs located in the geographical area served by such agency or recipient. (Sec. 217)
12. None of the funds expended under Perkins V will be used to acquire equipment (including computer software) in any instance in which such acquisition results in a direct financial benefit to any organization representing the interest of the purchasing entity, the employees of the purchasing entity, or any affiliate of such an organization. (Sec. 122(d)(13))
13. Programs funded under the Perkins Act will be coordinated with the local workforce development boards and other local workforce agencies. (Sec. 134(b)(3))
14. The local school division will use the state-provided career and technical program area competency list identified for each course to provide instruction for students and to rate the student's level of competency attainment. (8VAC 20-120-120)

Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Assurances (continued from previous page)

15. The local school division shall:
    a. identify the number of special population students enrolled in career and technical education programs;
    b. assess the career and technical needs of the students identified as special populations; and
    c. develop an adequate plan to provide supplementary services sufficient to meet the needs of such students.
    (Sec 134(2)(E))

16. This plan has been developed in consultation with the local career and technical education advisory committee, composed of representatives from business and industry, labor organization, Workforce Investment Council, local community colleges, special populations, teachers, parents, students, and other interested community leaders. In addition, the committee should include appropriate representation of both genders and the racial and ethnic minorities in the school, community, or region. (Sec 134(d)) (8VAC 20-120-50)

17. Local programs of career and technical education shall be evaluated annually using the performance standards and measures as approved by the Virginia Board of Education, and in compliance with the requirements of Section 113 of the Strengthening Career and Technical Education for the 21st Century Act (Perkins V) . (Sec. 113)

18. Equal opportunities in career and technical education programs will be provided to persons and without discrimination based on gender, race, color, national origin, religion, age, political affiliation, veteran status, persons with disabilities, and equal access to the Boy Scouts and other designated youth groups. (Sec. 134(b)(5) and (216)) (8VAC 20-120-100) (See 34 CFR Sections 100.3, 106.9, 104.8, 110.25, and 108.9)

19. Statistical, financial, and descriptive reports and data required by the Virginia Board of Education and/or the Virginia Department of Education with regard to career and technical education programs will be submitted as requested and within the specified timelines. (8VAC 20-120-70)

20. Procedures are in place to ensure that lists of essential competencies that are modified for students with Individualized Education Programs (IEPs) or Section 504 plans must, as a group, be selected so that student attainment of the modified list of essential competencies prepare the student for a job or occupation. (Sec. 134(b)(5)) (8VAC 20-120-130)

21. Career and technical services, programs, and activities will reflect labor market needs and student interest. (8VAC 20-120-110)

22. Career and technical student organizations will be an integral and active part of each career and technical program. (8VAC 20-120-160(B))

23. The local plan has been approved by the school board and will be implemented upon approval of the Virginia Department of Education. (8VAC 20-120-10)

24. The school division will conduct an annual comprehensive self-assessment of the career and technical education program. If applicable, the school division will develop a plan of action to address each unmet requirement and assure timely implementation of the plan. The VDOE requires school divisions to submit their Federal Program Monitoring Self-Assessment to the VDOE on a six-year cyclical schedule. If applicable, school divisions must submit the Federal Program Monitoring Review System Self-Assessment instrument in conjunction with the CTE Local Plan by April 30, 2024.

25. The Comprehensive Local Needs Assessment will be due with submission of the 2024-2025 CTE Local Plan, and will subsequently be due every two years. (Sec 134(b)(c)).

Conditions

1. An inventory of all equipment purchased in whole or part with federal funds provided by the Virginia Board of Education will be maintained, and all such equipment will be available for use by students in the approved career and technical education program for which it was purchased. (8VAC 20-120-80)

2. Recipients of federal funding that plan to use any equipment purchased in whole or in part with federal funds provided by the Virginia Board of Education in any program, project or activity other than the one for which it was originally purchased, or who planned to dispose of or trade in such equipment, must comply with the provisions of Education Department General Administrative Regulations (EDGAR).

3. Funds will not be expended in any manner other than as budgeted in the original plan or amended plan (if applicable). In the event funds need to be expended (category or dollar amount) in any manner other than stipulated in this CTEMS plan, the eligible recipient must submit, in writing, a request to amend the CTEMS plan. This request must include an explanation of proposed changes along with a revised copy of Schedules 17 and 18.

4. Perkins funds will not be expended prior to the receipt of a letter of approval for the original plan and/or the amended plan (if applicable).

5. The local plan shall be for the same period of time as the State Plan submitted under Section 122 (four-year plan).

6. The locality will not fund any project, service, or activity for more than three years—the year of its inception and the two following years—unless showing continuous improvement, meeting or exceeding all Perkins performance standards.

7. Career and technical education programs will operate consistently with all federal and state requirements and regulations.

8. Reports and other information required by the Virginia Board of Education will be submitted within the dates and timelines established, and documentation will be maintained for five years.

9. Reimbursement requests from school divisions will not be processed for those school divisions that have outstanding data and/or reports required by federal legislation, state legislation, or the Virginia Board of Education.

10. The locality will comply with certification regarding debarment, suspension, ineligibility, and voluntary exclusion – lower tier covered transactions.

11. The locality will comply with all applicable assurances in Office of Management and Budget (OMB) Standard Forms 424B and D (Assurances for Non-Construction and Construction Programs), including the assurances relating to the legal authority to apply for assistance; access to records; conflict of interest; merit systems; nondiscrimination; Hatch Act provisions; labor standards; flood hazards; historic preservation; protection of human subjects; animal welfare; lead-based paint; Single Audit Act; and the general agreement to comply with all applicable federal laws, executive orders and regulations.

12. With respect to the certification regarding lobbying in Department Form 80-0013, no federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making or renewal of federal grants under this program; the State will require the full certification, as set forth in 34 CFR Part 82, Appendix A, in the award documents for all subawards at all tiers; and, the State will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," when required (34 CFR Part 82, Appendix B).

13. The locality will comply with the following provisions of Education Department General Administrative Regulations (EDGAR), as applicable: 2 CFR Part 200—Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards; 34 CFR Part 77—Definitions that Apply to Department Regulations; 34 CFR Part 81—General Education Provisions Act—Enforcement; 34 CFR Part 82—New Restrictions on Lobbying.

Perkins V Technical Skills Assessment Certification
(To be submitted annually with Local Plan and Budget Application.)

1. I certify that all Career and Technical Education (CTE) programs in my school division are using the state developed CTE course frameworks to teach essential competencies in each course. It is understood that locally developed competencies may be added as appropriate.

2. I certify that the following operational guidelines are being followed in all CTE programs in my school division.

   a) Competencies are specified to students prior to instruction.
   b) Competencies include "all aspects of the industry" and "workplace readiness skills."
   c) An internal evaluation system (i.e., state supplied Student Competency Record)* is utilized for rating and documenting the competency performance of each student. (Students may be involved in assessing their work, but only a teacher or administrator may rate and document the performance.)

   *Student Competency Records should be used accordingly:
   a) Teachers should review the task definitions for each essential task/competency to examine assessment requirements.
   b) Based on the performance level criteria and task definitions, teachers make independent professional decisions about the performance attainment level of students on each essential competency.
   c) Grading rubrics should be used where appropriate in skill performance applications.
   d) Student competency records should be retained in the school division for five years after graduation.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

PERFORMANCE ASSESSMENT for 2022-2023
(Annual Submission Required)

The school division's local plan should reflect activities/projects that address Perkins Performance Standards that have not improved or that do not meet the Virginia Agreed Upon Perkins Performance Levels. This information will be used to inform appropriate technical assistance, on-site visits, and/or local Federal Program Monitoring visits.

If a performance standard is not met, the school division must explain why and the actions taken to improve performance on the following page. Once a school division has met the state performance standards, they must maintain or show continuous improvement each year.

Directions: Provide the school division's actual performance levels for 2022-2023 for all completers and special populations.

Perkins V Secondary Performance Standards		Virginia Agreed Upon Target	2022 - 2023 Actual Performance from APR	
			All Completers	Special Populations
1S1	Four-Year Graduation Rate	94.50%	10000.00%	
1S2	Extended Graduation Rate*	N/A*		
2S1	Academic Proficiency in Reading Language Arts	85.75%	97.70%	96.57%
2S2	Academic Proficiency in Mathematics	85.75%	96.01%	94.01%
2S3	Academic Proficiency in Science	85.75%	95.33%	93.60%
3S1	Post-Program Placement	93.75%	91.34%	
4S1	Nontraditional Program Concentration	28.75%	45.45%	
5S1	Program Quality - Attained Recognized Postsecondary Credential	65.75%	94.41%	94.61%
5S2	Program Quality - Attained Postsecondary Credits*	N/A*		
5S3	Program Quality - Participated in Work-Based Learning	10.75%	31.15%	32.20%
5S4	Program Quality - Technical Skills Attainment	81.50%	97.70%	97.75%

*The performance indicator will not be used.

In the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), a new baseline and new targets were established for academic attainment in reading, mathematics, and science. Previously the academic attainment targets for CTE Programs had been based on the targets contained in Virginia's Consolidated State Plan required under the Elementary and Secondary Education Act. However, because the average performance of CTE students now surpasses the targets contained in the most recent version of the Consolidated State Plan (approved by the U.S. Department of Education in May 2018), a new methodology was required. The current targets are based on analyses of the longitudinal performance of Virginia CTE students and consideration of the Measures of Interim Progress contained in Virginia's approved Consolidated State Plan as required under the Every Student Succeeds Act (ESSA).

PERFORMANCE ASSESSMENT
(Continued from previous page)

Refer to your school division's Annual Performance Reports for detailed information.

1. How many performance standard(s)/element(s) were **not met for the first time**?	0

Select the performance standard(s) not met from the drop down menu below (click in box - menu will open). Explain why each standard was not met.

1. How many performance standard(s)/element(s) were **not met for two consecutive years**?	0

Select the performance standard(s) not met from the drop down menu below (click in box - menu will open). Explain why each standard was not met.

years?	1

Select the performance standard(s) not met from the drop down menu below (click in box - menu will open). Explain why each standard was not met.

3S1-Post-Program Placement		

The postsecondary placement factor is one in which we have very little control and is strongly impacted by our local economy. Jobs are leaving our area instead of coming, and we continually struggle with this indicator.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

2023-2024 PERFORMANCE ASSESSMENT TARGETS

School divisions are required to meet or exceed the Virginia Agreed Upon Performance Levels. For your information, the following chart provides the list of Perkins Core Indicators of Performance, the 2023-2024 state (negotiated) agreed upon levels of performance, and the data collection sources.

Perkins Core Indicator of Performance		Virginia Agreed Upon Performance Levels for 2022 - 2023	Data Collection Source
1S1	Four-Year Graduation Rate	95.00%	Student Record Collection Completer Demographics Report
1S2	Extended Graduation Rate*	N/A*	N/A*
2S1	Academic Proficiency in Reading Language Arts	86.00%	EOC Standard of Learning Test Scores
2S2	Academic Proficiency in Mathematics	86.00%	EOC Standard of Learning Test Scores
2S3	Academic Proficiency in Science	86.00%	EOC Standard of Learning Test Scores
3S1	Post-Program Placement	94.00%	Completer Demographics Report CTE Follow-up Survey
4S1	Nontraditional Program Concentration	29.99%	Completer Demographics Report Student Record Collection SEDF Report Master Schedule Collection
5S1	Program Quality - Attained Recognized Postsecondary Credential	66.00%	CTE Credential Collection
5S2	Program Quality - Attained Postsecondary Credits*	N/A*	N/A*
5S3	Program Quality - Participated in Work-Based Learning	11.00%	Student Record Collection SEDF Report Master Schedule Collection
5S4	Program Quality - Technical Skills Attainment	82.00%	Student Record Collection Master Schedule Collection

*The performance indicator will not be used.

In the Strengthening Career and Technical Education for the 21st Century Act (Perkins V), a new baseline and new targets were established for academic attainment in reading, mathematics, and science. Previously the academic attainment targets for CTE Programs had been based on the targets contained in Virginia's Consolidated State Plan required under the Elementary and Secondary Education Act. However, because the average performance of CTE students now surpasses the targets contained in the most recent version of the Consolidated State Plan (approved by the U.S. Department of Education in May 2018), a new methodology was required. The current targets are based on analyses of the longitudinal performance of Virginia CTE students and consideration of the Measures of Interim Progress contained in Virginia's approved Consolidated State Plan as required under the Every Student Succeeds Act (ESSA).

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 1
Stakeholder Participation/Involvement
2024-2025 Plan

Section 134(b): The local plan shall be for the same period of time as the State Plan submitted under Section 122. Please check the types of involvement each of the groups below have had in the development of your local plan.
Section 134(d) and Section 122(c)(1)(A): Describe how parents; students; academic and career and technical education teachers, faculty, and administrators; career guidance and academic counselors; representatives of the Workforce Investment Council; representatives of business (including small business) and industry; labor organizations; representatives of special populations; representatives of agencies serving out-of-school, homeless, and/or at-risk youth; and other interested individuals are involved in the development, implementation, and evaluation of career and technical education programs assisted under this Act, and how such individuals and entities are effectively informed about, and assisted in understanding the requirements of this title, including career and technical programs of study.

	supplied information	provided substantive consultation	reviewed and critiqued the plan or sections of the plan	
Representatives of business/industry	X	X	X	
Representatives of business/industry	X	X	X	X
Representatives of business/industry	X	X	X	X
Representatives of labor organization	X	X	X	X
Representatives of agencies serving out-of-school, homeless, and/or at-risk youth	X	X	X	X
Representatives of Workforce Investment Council	X	X	X	X
Community representatives and other interested individuals	X	X	X	X
Representatives of special populations	X	X	X	X
Representatives of local community colleges	X	X	X	X
Teachers	X	X	X	X
Parents	X	X	X	X
Students	X	X	X	X

Describe how the required respective groups were involved in the development, implementation, and evaluation of your career and technical programs utilizing data from prior year(s) and/or any local evaluations that may have been conducted during the 2023-2024 school year.

Each of these respective members and groups are actively involved in our career and technical program development, implementation, and evaluation on a regular basis through on site visits, regular planning meetings, advisory meetings, and/or public presentations of the overall CTE program. Annual updates are provided to the advisory board, school board, and to various community organizations. In addition, members of these groups with our ongoing needs assessments providing feedback and helping to guide the implementation of our programs and services in Career and Technical Education.

CTEMS SCHEDULE 2
Advisory Committee Participation/Involvement
2024-2025 Plan

The local advisory committee for CTE must be involved in the development, implementation, and evaluation of CTE programs and local needs assessment. The advisory committee, which meets regularly, is a group of persons representing business and industry; labor organization; Workforce Investment Council; agencies serving out-of-school, homeless, and/or at-risk youth; special populations; local community colleges; teachers; parents; students; and other interested community leaders for the purpose of providing recommendations, direction, and assistance to CTE. Other persons may be invited to participate at the discretion of the eligible recipient. Ex-officio members should include the CTE administrator.

This schedule must provide a list of the names of the stakeholders indicated on Schedule 1 that contribute to the development of the local Perkins plan.

List below only one individual from each category (with the exception of business and industry, which must list three-one for each of three different CTE programs) on the local advisory committee who have been appointed to serve in the development, implementation, and evaluation of CTE programs and local needs assessment. Additional members may be listed on the Comments Page of this application following Schedule 18.

Group ID Letter:	**P**	**: Parents**	**B&I**	**: Business and Industry (3 minimum)**
	S	**: Students**	**CC**	**: Local Community College**
	T	**: Teachers**	**SP**	**: Special Populations**
	L	**: Labor Organization**	**O**	**: Community Representative/Other Interested Individuals**
	W	**: Workforce Investment Council**	**A**	**: Out-of-School, Homeless, and/or At-Risk Youth**

NAME/TITLE OR POSITION	NAME OF COMPANY/BUSINESS/ORGANIZATION	GROUP ID LETTER
Conner Roberts	**Student**	S
Erik Robinson	**Parent / School Board Member**	P
Chris Moir	**School Board Chair / Community Member**	O
Adrianna Culbertson	**Southwest Virginia Community College**	CC
Melinda K. Smith	**TCPS Director of Special Education**	SP
Melanie Lashinsky	**TCPS Director of Elem Ed, Homeless Liason**	A
Tyler Brooks	**TCPS JVG Specialist**	L
Lang Hurley	**Ramey Chevrolet of Tazewell**	B&I
Sarah Cooke	**Razor Salon, Owner/Oper. / TCCTC Teacher**	B&I
Alicia Bales	**Tazewell Carillion**	B&I
Michael Blevins, Tony Curto, Willie Hunt, Sara	**Lead CTE Teachers, TCPS high schools & car**	T
Tiffany Goff	**Southwest Virginia Workforce Development B**	W

Describe how members of the CTE advisory committee and the stakeholder participants involved in the development of the plan are annually informed about and assist in the understanding of the Act, and list activities planned in which the stakeholders will be involved for the 2024-2025 school year.

Each member of the advisory plays an important role by providing recommendations and feedback for the career and technical education programs of Tazewell County Public Schools to improve CTE instruction, identify necessary equipment and the means to recruit, train, and transition students successfully post graduation. These persons are involved on a regular basis to coordinate, plan, and assist with the implementation of programs as applicable, including but not limited to participation in advisory meetings, the Comprehensive Local Needs Assessment, college and career fairs, and other activities designed to advance the positive outcomes of our CTE educational endeavors. Updates on school and program progress are provided in the fall and spring advisory meetings, school board meetings, and other presentations.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 3
Application for Local Career Cluster/Pathway Plans of Study
2024-2025 Plan

INSTRUCTIONS/PROCEDURES

Assistance for completing the CTE Career Cluster/Pathway Plans of Study may be found on the CTE Resource Center Career Cluster webpage.

Effective school year 2013-2014 and beyond, beginning in middle school, all students shall have an Academic and Career Plan that is reviewed before a student enters the ninth and eleventh grades (8VAC 20-131-140).

Assistance for completing Academic and Career Plans may be found on the Academic and Career Plan webpage.

As of school year 2012-2103 and thereafter, all divisions shall implement at least one or more Career Pathway Plans of Study representing at least three or more corresponding Career Clusters (Section 134(b)(2)(B). However, to ensure your school division's previous Plans of Study (submitted over the past 10 years) are preparing students to meet local, regional, and state economic and workforce needs, you are advised to review and revise each as necessary. Please email a Microsoft Word file of your completed 2024-2025 Plan of Study to CTE@doe.virginia.gov for separate approval.

LIST ALL PREVIOUSLY APPROVED PLANS OF STUDY

CLUSTER	PATHWAY	YEAR SUBMITTED	LOCAL OR STATE TEMPLATE (Please indicate which is being used)
Information Technology	Web and Digital Communications-Information	2007-2008	Local
Information Technology	Information Support and Services-Information	2008-2009	Local
Health Science	Therapeutic Services-Health Science	2009-2010	Local
Manufacturing	Production-Manufacturing	2010-2011	Local
Finance	Accounting-Finance	2011-2012	Local
Science, Technology, Engineering, &	Engineering and Technology-Science,	2012-2013	Local
Education & Training	Teaching/Training-Education and Training	2013-2014	Local
Education & Training	Professional Support Services-Education and	2014-2015	Local
Manufacturing	Production-Manufacturing	2015-2016	Local
Business Management &	Human Resources Management-Business	2016-2017	Local
Agriculture, Food, & Natural	Agribusiness Systems-Agriculture, Food and	2017-2018	Local
Information Technology	Programming and Software Development-	2018-2019	Local
Law, Public Safety, Corrections, &	Law Enforcement Services-Law, Public Safety,	2019-2020	Local
Science, Technology, Engineering, &	Engineering and Technology-Science,	2020-2021	State
Health Science	Therapeutic Services-Health Science	2021-2022	State
Hospitality & Tourism	Restaurants and Food/Beverage Services-	2022-2023	State
Business Management &	General Management-Business Management	2023-2024	State

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

Application for Local Career Cluster/Pathway Plans of Study
2024-2025 Plan

Please email a Microsoft Word file of your completed 2024-2025 Career Cluster/Pathway Plan of Study template by April 30, 2024 to CTE@doe.virginia.gov for separate approval.

PLANS OF STUDY SUBMITTED FOR 2024-2025 LOCAL PLAN

CLUSTER for 2024-2025 Year	PATHWAY	LOCAL OR STATE TEMPLATE (Please indicate which is being used)
Education & Training	Teaching/Training-Education and Training	State

1. Improve the academic and technical skills of students participating in CTE programs by strengthening the academic and CTE components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant CTE programs to ensure learning in –
   i. the core academic subjects (as defined in Section 9101 of the Elementary and Secondary Education Act of 1965); and
   ii. career and technical education subjects.*
2. Provide students with strong experience in, and understanding of, all aspects of an industry.*
3. Ensure that students who participate in such CTE programs are taught to the same coherent and rigorous content aligned with challenging academic standards as are taught to all other students.*
4. Encourage CTE students at the secondary level to enroll in rigorous and challenging courses in core academic subjects (as defined in section 9101 of the Elementary and Secondary Education Act of 1965).*
5. May include the opportunity for secondary education students to participate in dual or concurrent enrollment programs or other ways to acquire postsecondary education credits/elements.
6. Must lead to a high school diploma and, if applicable, an industry certification/state licensure/occupational competency skill assessment at the secondary level and to an industry-recognized credential or certificate at the postsecondary level, or an associate or baccalaureate degree.*

* Required

CTEMS SCHEDULE 3 (Continued)
Application for Local Career Cluster/Pathway Plans of Study
2024-2025 Plan

Section 134(b)(2)(B): Describe how the school division plans to implement the new Plan of Study to comply with all components listed on previous page**.**

TCPS will implement programs and plans of study through a number of methods. All work, as well as plans of study, are embedded in the Academic and Career Plan. All 7th grade students in TCPS create a career plan through MajorClarity. These plans will be reviewed and revised as needed once those students transition into the 9th grade. Students will review and update their personal career plans once again in the 10th grade, making note of any changes in their respective academic and career pursuits. Secondary School programs of study are made available to all students and the Career Clusters and Programs of Study are clearly defined, detailed, and updated on a regular basis via class meetings with school counselors. In addition, multiple opportunities are provided for elementary and middle school students and parents to become familiar at an early age with CTE options available through TCPS via school visits, extracurricular opportunities, printed communication, etc.

CTEMS SCHEDULE 4
Special Populations Report
2024-2025 Plan

A. Identify the total unduplicated CTE enrollment as well as the number of CTE students eligible for services provided by your school division for economically disadvantaged, disabled, homeless, English learners, foster care, students with parent(s) in active military, single parent, nontraditional (underrepresented gender groups), and out-of-workforce individuals. *While the minimum is grade 5, please use the earliest grade level in which CTE courses are offered at your school division.

Total Unduplicated CTE Enrollment (Grades 5-12)	Number of Economically Disadvantaged (CTE Students in Grades 5-12)	Number of Students with Disabilities (CTE Students in Grades 5-12)	Number of Homeless Students (CTE Students in Grades 5-12)	Number of English Learners (CTE Students in Grades 5-12)	Number of Students in Foster Care (CTE Students in Grades 5-12)	Number of Students with Parent(s) in Active Duty (CTE Students in Grades 5-12)	Number of Single Parents (CTE Students in Grades 5-12)	Number of Nontraditional (under-represented gender groups) (CTE Students in Grades 5-12)	Number of Out-of-Workforce Individuals (CTE Students in Grades 5-12)
1,854	827	260	3	1	9	5	14	156	0

B. Section 134(b)(5) Describe how you will annually review career and technical education programs and identify and adopt strategies to overcome barriers that result in lowering rates of access to, and lowering success in, the programs for special populations.

CTE programs are reviewed by all stakeholders to adopt strategies to overcome barriers to special populations. Faculty recommendations and career coach/counseling services are provided with an emphasis on monitoring student progress, meeting student financial, emotional, and instructional needs, providing access to all programs. All stakeholders work closely reviewing student progress on competency lists, increasing proficiency with modern equipment and technology including the use of online instructional platforms, and modifying the curriculum to assist with utilization of equipment and test taking requirements. In addition, our Jobs for VA Grads (JVG) specialist who specifically targets identified at risk students including special populations to aid in overcoming barriers. Members of our advisory most closely related to at risk populations participate in our Local Needs Assessment to review data and make recommendations as needed.

CTEMS SCHEDULE 4 (continued)
Special Populations Report
2024-2025 Plan

C. Section 134(b)(5) Describe how you will annually provide programs designed to enable the special populations to meet the state adjusted levels of performance.

All TCPS Teachers--including CTE instructors--are trained in differentiation and individualized instructional techniques. We work strongly with school counselors, special education personnel, and teachers to improve access to and success in the CTE courses for all students and to provide additional modifications and accommodations as needed by providing teacher aides, interpreters, counseling services, and assistive technologies to special populations when necessary.

D. Section 134(b)(5)(D) Describe how individuals who are members of special populations will not be discriminated against on the basis of their status as members of the special populations.

Tazewell County Public Schools' Department of Career and Technical Education offers a variety of career and technical programs to all students at middle and high school levels. Tazewell County Public Schools does not unlawfully discriminate on the basis of race, color, national origin, religion, disability, gender, or age in employment or in its educational programs /activities. This notice is also disseminated in any language as needed. Please notify the Division if another language is needed. The Director of Special Projects and the Directorof Human Resources have been designated to handle inquiries regarding non-discrimination policies and compliance under Title IX. The Director of Special Services has been designated to coordinate compliance under Section 504. These persons may be reached at the Tazewell County School Board, 506 Jeffersonville Street, Tazewell, Virginia 24651-0927, or by telephone at (276) 988-5511.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 4 (continued)
Special Populations Report
2024-2025 Plan

E. Section 134(b)(5)(A-B) Indicate below the activities and other resources/services your school division provides to prepare special populations, including single parents and out-of-work individuals, for high-skill, high-wage, or in-demand industry sectors or occupations that will lead to self-sufficiency, including promoting preparation for nontraditional fields.

SERVICES PROVIDED	ECONOMICALLY DISADVANTAGED	STUDENTS WITH DISABILITIES	HOMELESS	ENGLISH LEARNERS	FOSTER CARE	PARENT(S) IN ACTIVE DUTY	SINGLE PARENTS	NONTRADITIONAL	OUT-OF-WORK INDIVIDUALS
Supplemental basic academic instruction	X	X	X	X	X	X	X	X	
Supplemental social growth activities	X	X	X	X	X	X	X	X	
High-interest reading materials for struggling readers	X	X	X	X	X	X	X	X	
Instructional or teacher aides	X	X	X	X	X	X	X	X	
Mentoring programs	X	X	X	X	X	X	X	X	
Systematic tutoring									
Career and technical assessment	X	X	X	X	X	X	X	X	
Career counseling	X	X	X	X	X	X	X	X	
Transportation for work experience		X							
Work-study programs									
Work-Based Lerarning	X	X	X	X	X	X	X	X	
Job placement and follow-up	X	X	X	X	X	X	X	X	
Job-coach and job-transition services	X	X	X	X	X	X	X	X	
Work-site visitation	X	X	X	X	X	X	X	X	
CTE student organizations	X	X	X	X	X	X	X	X	
Field trips	X	X	X	X	X	X	X	X	
Child care									
Special transportation									
Special seminars for fathers, teens, etc.									
Other: (specify) Coord. of svcs w/ outside agencies such as WIOA, DARS, CIS, anJVG, and	X	X	X	X	X	X	X	X	
Please indicate if non-federal funds, in whole or in part, are used to support any of the above services.	X	X	X	X	X	X	X	X	

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 5
Strengthen/Improve Academic and Technical Skills
2024-2025 Plan

Section 135(b) Please follow the directions below to show how you strengthen/improve the academic and technical skills of students participating in career and technical education programs.

Directions

For each of your Perkins supported programs, place an X by each activity that applies to that program and that is intended to improve the academic and technical skills of students participating in that program. For example, if "Using academic/career and technical team teaching" is designed to improve the academic and technical skills of students in Agriculture, place an X in the field marked "Using academic/career and technical team teaching" under Agriculture.

ACTIVITIES	DIVISION PROGRAMS							
	AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. Integrating academics with career and technical education programs to ensure learning in the core academic and career and technical subjects	X	X		X	X	X	X	X
b. Providing a coherent sequence of courses to ensure learning in the core academic and career and technical subjects	X	X		X	X	X	X	X
c. Developing and implementing academic and career and technical collaborative lesson plans	X	X		X	X	X	X	X
d. Implementing academic/career and technical team teaching								
e. Providing dual credit options (Note: Also list on Schedule 12)		X			X			
f. Providing joint academic/career and technical instructional assignments	X	X		X	X	X	X	X
g. Planning for and participating in joint academic/career and technical field trips to business/industry	X	X		X	X	X	X	X
h. Providing a senior research project with academic and career and technical education components								
i. Other (specify)								

CTEMS SCHEDULE 5 (Continued)
Strengthen/Improve Academic and Technical Skills
2024-2025 Plan

Section 134(b)(4) Describe how the school division will improve the academic and technical skills of students participating in career and technical education programs by strengthening the academic and career and technical education components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical programs to ensure learning in the subjects that constitute a well-rounded education (as defined in Section 8101 of the Elementary and Secondary Education Act of 1965).

Tazewell County Public Schools seeks to improve the academic and technical skills of students participating in CTE programs through the integration of coherent and rigorous content aligned with challenging academic standards and relevant CTE programs. This helps to ensure learning in the core academic subjects through several processes including: tutorials, before/after school remediation, in-school remediation, summer school, and by offering core academic courses at the Tazewell County Career & Technical Center. Currently English 9, 10, and 12 are offered, as well as Economics and Personal Finance. School counselors and administrators are continually monitoring CTE student progress and providing opportunity for student achievement.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 6
Work-Based Learning Opportunities
2024-2025 Plan

Section 134(b)(6): Please follow the directions below to show how the school division will provide students with strong experience in, and understanding of, work-based learning opportunities.

Directions
For each of your Perkins supported programs, place an X in the field for every activity for school year 2024-2025 that are intended to provide students with work-based learning opportunities.

ACTIVITIES	DIVISION PROGRAMS							
	AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. CTE curriculum frameworks reviewed by career/technical advisory committee to ensure that the local curriculum provides students with experience in and understanding of all aspects of an industry	X	X	X	X	X	X	X	X
b. Work-Based Learning experiences provided								
Clinical Experience					X			X
Cooperative Education		X			X			X
Entrepreneurship		X						
Externship								
Internship	X	X		X		X	X	X
Job Shadowing	X	X		X		X	X	X
Mentorship								
Registered Apprenticeship								
School-based Enterprise	X	X		X	X	X	X	X
Service Learning								
Supervised Agriculture Experience	X							
Youth Registered Apprenticeship								
c. Participation of Business/Industry Reps								
Business/industry tours	X	X	X	X	X	X	X	X
Class presentations	X	X		X	X	X	X	X
Program evaluations	X	X		X	X	X	X	X

CTEMS SCHEDULE 6 (Continued)
Work-Based Learning Opportunities
2024-2025 Plan

Section 134(b)(6): Describe the CTE work-based learning opportunities that the school division will provide to students participating in career and technical education programs and how the school division will work with representatives from employers to develop or expand work-based learning opportunities for career and technical education students, as applicable.

TCPS works with the Ignite program through the United Way to offer available work based learning opportunities to our students. We have implemented internships, clinical rotations, and cooperative education opportunities for students at all high schools and/or the career center. Our JVG specialist works with students at the career and technical center to develop HQWBL experiences such as job shadowing, internships, etc. with community business partners. We host career fairs to develop both work based learning and employment opportunities for our students. We are planning to expand on our school based enterprises at each high school and to conduct a Simulated Workplace pilot project with at least one program area. We were unable to complete a Simulated Workplace pilot during the 23-24 school year but intend to do so in the 24-25 school year.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 7
Technology in Career and Technical Education
2024-2025 Plan

Please follow the directions below to show how the school division will develop, improve, or expand the use of technology in career and technical education.

Directions

For each of your Perkins supported programs, place an X in the field for any activity for school year 2024-2025 that are intended to develop, improve, or expand the use of technology.

ACTIVITIES	DIVISION PROGRAMS							
	AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. Train career and technical personnel to use state-of-the-art technology, which may include distance/virtual learning.	X	X	X	X	X	X	X	X
b. Provide students with the academic and career and technical skills that lead to entry into high-tech and communications fields.	X	X		X	X	X	X	X
c. Work with high-tech industries to offer Work-Based Learning experience(s).	X	X	X	X	X	X	X	X
d. Provide technology applications in classroom instruction (including computer applications).	X	X	X	X	X	X	X	X
e. Verify that instructional personnel demonstrate proficiency in Virginia Technology Standards.	X	X	X	X	X	X	X	X
f. Other (specify)								

CTEMS SCHEDULE 7 (Continued)
Technology in Career and Technical Education
2024-2025 Plan

Describe how the school division will develop, improve, or expand the use of technology in career and technical education.
TCPS employs a strong technology staff who work within the schools to meet division/individual teacher needs. All teachers have access to ITRT personnel, and financial resources are provided to support technologically driven instruction. TCPS consistently seeks to obtain up to date, high tech equipment technology that meet the demands of the current workforce in addition to preparing for the ever evolving technological societal demands. Access to technology has historically been a strong component of this plan which has only increased through the demands required as a result of the COVID 19 pandemic. All students PK-12 are 1:1 with programs and tools being added on a regular basis to support instruction. In addition, TCPS provides in house staff development opportunities through our Professional Learning Catalog which allow employees to choose professional development based on their own needs and interests as well as access to outside training and resources as needed.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 8
Professional Development
2024-2025 Plan

Section 134(c)(2)(D) Please follow the directions below to show how the school division will improve recruitment, retention, and training of career and technical education teachers, faculty, specialized instructional support personnel, paraprofessionals, and career guidance and academic counselors, including individuals in groups underrepresented in such professions.

Directions
For each of your Perkins supported programs, place an X in the field for any activity for school year 2024-2025 that are intended to provide professional development to teachers, career/school counselors, and administrators associated with any CTE program.

ACTIVITIES	DIVISION PROGRAMS							
	AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. In-service and pre-service professional development:								
(1)Training for guidance on (a) career clusters, career pathways, and career assessment; and (b) implementation of Plans of Study.	X	X		X	X	X	X	X
(2)Integration of coherent and rigorous content aligned with challenging academic standards and relevant career and technical education programs to ensure learning in the core academic subjects as defined in section 9101 of the ESEA of 1965; and career and technical education subjects.	X	X		X	X	X	X	X
(3)Appropriate postsecondary courses and/or workshops for teachers with provisional licenses and/or career switchers	X	X		X	X	X	X	X
(4)State-of-the-art career/technical programs and techniques	X	X		X	X	X	X	X
(5)Effective teaching skills based on research	X	X		X	X	X	X	X
(6)Effective practices to improve parental and community involvement	X	X		X	X	X	X	X
(7)Opportunities for National Board Certification to provide teachers access to Virginia incentives	X	X		X	X	X	X	X
b. Programs for teachers and other school personnel to ensure they remain current with all aspects of an industry	X	X		X	X	X	X	X
c. Regional, state, and college teacher placement job fairs	X	X		X	X	X	X	X
d. Virginia Teachers for Tomorrow training program.				X				
e. Business/industry internship programs for teachers								
f. Other (specify)								

CTEMS SCHEDULE 8 (Continued)
Professional Development
2024-2025 Plan

Section 134(c)(2)(D) Describe how the school division will improve recruitment, retention, and training of career and technical education teachers, faculty, specialized instructional support personnel, paraprofessionals, and career guidance and academic counselors, including individuals in groups underrepresented in such professions.

Complete in Comprehensive Local Needs Assessment (CLNA) -- Aligns with Section E.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 8 (Continued)
Professional Development
2024-2025 Plan

Directions
For each of your Perkins supported programs, indicate the number of teachers who will participate in the professional development activities.

ACTIVITIES		DIVISION PROGRAMS							
Note: All professional development provided must meet requirements as identified in Perkins V. **Indicate the number of teachers/ administrators participating within the fields for each program area(s).**		AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. State conferences, institutes, or workshops (including virtual training programs)		2	5	1	4	2	4	0	9
b. National conferences, institutes, or workshops		0	2	0	0	0	2	0	1
c. Local conferences, institutes, or workshops		2	8	1	4	2	4	0	5
d. Internship in industry		0	2	0	0	0	0	0	0
e. Other (specify)	Graduate Studies / Industry Specific Training	1	1	0	0	0	2	0	4

Section 134(b)(8) Describe how the school division will coordinate with the state agency and institutions of higher education to support the recruitment, preparation, retention, and training, including professional development, of teachers, faculty, administrators, and specialized instructional support personnel and paraprofessionals who meet applicable State certification and licensure requirements (including requirements met through alternative routes to certification), including individuals from groups underrepresented in the teaching profession.

The HR department for TCPS participates in regional teacher job fairs multiple times during the year for recruitment, interviews, and selection. We also maintain strong relationships with area colleges which provides a potential pool of qualified employees. We have implemented a Grow Your Own Teacher Apprenticeship Program with Bluefield Univ to recruit current TCPS employees who possess an associates degree and wish to become teachers with a means to make that a reality. New teachers also undergo a targeted mentorship program for the first 5 years of their teaching career. In addition, we utilize various funding sources to provide financial assistance for career switchers and provisional teachers taking coursework required for full licensure. Support, mentoring, and communication have proven to be our greatest strengths. We are always cognizant of underrepresented groups and openly consider hiring career switchers looking to transition into public education.

CTEMS SCHEDULE 9
Evaluation of Career and Technical Education Programs
2024-2025 Plan

Section 134(c)(2)(A): Describe how the school division will use the state system of Performance Standards and Measures to develop, evaluate, and continuously improve the performance of the career and technical education programs carried out with funds under this Act, including an assessment of how the needs of special populations are being met.

TCPS uses multiple data points to identify needed areas of improvement. As noted in our APR, we are continuing to struggle in Post Program Placement (Standard 3S1) due in large part to a continuing decline in the local economy. To combat this, we hired a Jobs for VA Graduates (JVG) specialist who works regularly with at risk students, added additional Communities in Schools (CIS) site coordinators and administrative assistants for attendance at all schools to help address chronic absenteeism and provide additional supports for student success, added additional course offerings not only to support current business partners but also to attract additional employers to our area., and we have added onsite Career Fairs to improve employment opportunities for our students. We are also working with our schools to ensure that students have the maximum number of WBL opportunities available AND that the information is captured and recorded appropriately in the SIS.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 10
Improvement, Expansion, and Modernization
2024-2025 Plan

Section 135(b)(5)(D): Please follow the directions below to show how the school division will initiate, improve, expand, and modernize quality career and technical education programs.

Directions
For each of your Perkins supported programs, place an X in the field for any activity you will use to initiate, improve, expand, or modernize that particular program.

ACTIVITIES	DIVISION PROGRAMS							
	AGRICULTURAL EDUCATION	BUSINESS & INFORMATION TECHNOLOGY	CAREER CONNECTIONS	FAMILY & CONSUMER SCIENCES	HEALTH & MEDICAL SCIENCES	MARKETING	TECHNOLOGY EDUCATION	TRADE & INDUSTRIAL EDUCATION
a. Revise/update curriculum	X	X		X	X	X	X	X
b. Revise/update instructional materials	X	X		X	X	X	X	X
c. Obtain input from business/industry/ community representatives to improve/modernize program	X	X		X	X	X	X	X
d. Modernize program offerings in occupational area	X	X		X	X	X	X	X
e. Conduct labor market analysis related to area	X	X		X	X	X	X	X
f. Conduct community surveys (may include surveys of groups such as your local boards and community groups)	X	X		X	X	X	X	X
g. Initiate new program(s) or courses based on labor market needs		X		X			X	X
h. Expand career and technical program offerings to provide greater student choice		X		X			X	X
i. Incorporate technology applications in the classroom/laboratory	X	X		X	X	X	X	X
j. Certify teachers in industry or professional/trade association	X	X		X	X	X	X	X
k. Incorporate industry or professional/trade association certification standards	X	X		X	X	X	X	X
l. Provide training in high tech or telecommunications occupations	X	X			X	X	X	X
m. Other (specify)								

CTEMS SCHEDULE 10 (Continued)
Improvement, Expansion, and Modernization
2024-2025 Plan

Section 135(b)(5)(D): Describe how the school division will initiate, improve, expand, and modernize quality career and technical education programs.

CTE programs in Tazewell County are continually being evaluated for improvement, expansion and/or elimination. We work closely with our local community leaders through programs such as the Tazewell Co. Board of Supervisors, Southwest Virginia Community College, Workforce Development Board, etc. to determine local and regional needs which could be met through new or expanded CTE course offerings. Employment data, economic factors, workforce development, and current trends in commerce and demographics steer our efforts to make program changes. Specifically, we are currently planning to expand our offerings to include the following courses next year: Cybersecurity Operations, Cybersecurity Operations, and VA Teachers for Tomorrow.

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CTEMS SCHEDULE 11
Using Data to Improve Career and Technical Education
2024-2025 Plan

Section 134(c)(2)(A): Describe the process the school division will use to evaluate and continuously improve performance, by using the data provided for your school division on the State System of Performance Standards and Measures, of career and technical education programs within the school division.

Data to improve Career & Technical Education in Tazewell County will be derived from a number of sources. The monitoring of students enrolled in programs, the variety and types of options taken by students, performance at local, state, and national competitions, achievement data in credentialing and competency attainment, and the success of our completers among their colleagues will impact the direction of our future CTE progams. The data comprising of the local performance report and the school report will be examined by administrative, guidance, and instructional staff. This data will be shared with the CTE advisory committees around the division to determine which changes need to be implemented to improve career and technical education in Tazewell County.

CTEMS SCHEDULE 12
Secondary/Postsecondary Linkages, Employment Counseling, and Placement Services
2024-2025 Plan

Section 135(b)(1)(A-F) Describe how career guidance and academic counseling will be provided to career and technical education students, including linkages to future education and training opportunities.

Place an X in the field for each option you have implemented to facilitate a linkage between, and transition from, secondary to postsecondary programs.

Career assessment programs (please indicate programs that you are using).		
	Virginia Education Wizard	
X	**Or Other:**	Utilization of Major Clarity (grades 6-12) for Student Interest Surveys and Academic and Career Plans, Career Pathway activities; student porfolios, interactive tours of the Career Center for grades 8-10; Middle/High School Career Fairs, Reality Store opportunities, community college partnerships, field trips, internships, and other regional opportunities as they present themselves.
X	**Career and academic counseling/coaching.** **Section 135(b)(1)(D):** Describe how career guidance and academic counseling provide information on postsecondary education and career options.	
	Career coaches and school counselors help students make informed career decisions by evaluating each student's education, training, work history, interests, skills and personality traits in conjunction with the employment opportunities available for students. Aptitude and achievement testing may be arranged as needed. Counselors, coaches, and teachers also work with students to develop their job-searching skills, to assist them in locating and applying for jobs, to develop necessary soft skills, and/or to apply for colleges and complete/submit FAFSA and scholarship applications and/or coordinate presentations by outside resources for whole or small groups based on student skill and interest. Our JVG specialist expands on these services provided to students from teachers and counselors. Ignite Coordinators use Major Clarity to create, update, and adjust ACPs as needed.	
X	**Career fairs, placement services, work-based learning, and job seeking skills.** **Section 135(b)(1)(E):** Describe activities that advance knowledge of career opportunities and assist students in making informed decisions about future education and employment goals, including nontraditional fields.	
	School counselors, career coaches, the JVG specialist, teachers, Ignite Coordinators, and B&I partners are utilized to provide a wide array of placement information to all students. Career Fairs bring students in direct contact with the persons hiring within our local economy. Using Major Clarity, students are able to access interest surveys and job shadowing to research careers and job-specific activities. The aforementioned stakeholders work with students to develop resumes, provide mock interviews, and answer job exploration questions and/or prepare for real job interviews. Internship, job shadowing, and cooperative education among other opportunities are also available for CTE course participants.	

CTEMS SCHEDULE 12 (Continued)
Secondary/Postsecondary Linkages, Employment Counseling, and Placement Services
2024-2025 Plan

	High Schools that Work (HSTW) and/or Making Middle Grades Work (Describe HSTW programs that will be implemented.)
	Describe:
X	**Section 134(b)(7): Postsecondary Credit Options, such as dual or concurrent enrollment programs or early college high school. (Specify courses/programs.)**
	Describe: Dual credit options: CIS; Cybersecurity; ITN 101 Intro to Network Concepts; ITN 106 Microcomputer Operating Systems; ITN260 Network Security Basics; ITP100 Software Design; ITN 107 Personal Computer Hardware & Troubleshooting; ECO 150-Economics Essentials Theory and Applications; ITE170-Multimedia Software; ITE 270-Advanced Multimedia Applications; ITE 105-Career Cyber Ethics; and EMT.
	Other (specify)
	Describe:

CTEMS SCHEDULE 13
Equity Provisions of General Education Provision Act
2024-2025 Plan

Section 134(b)(5)(C-D) Develop a brief plan stating steps that will be taken to ensure equal access to, and equal participation in the project or activity to be conducted with such assistance by addressing the special needs of students, teachers, and other program beneficiaries in order to overcome barriers to equal participation, including barriers based on race, sex, color, national origin, religion, sexual orientation, gender identity, age, political affiliation, or against otherwise qualified persons with disabilities. The policy specifically prohibits discrimination against veterans.

Complete in Comprehensive Local Needs Assessment (CLNA) -- Aligns with Section F.

CTEMS SCHEDULE 14
Labor Market Needs
2024-2025 Plan

Section 134(e)(2)(C-D): Describe how labor market needs are reviewed and addressed to ensure programs and courses offered meet local, regional, and state economic and workforce needs.

Complete in Comprehensive Local Needs Assessment (CLNA) -- Aligns with Section C.

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CTEMS SCHEDULE 15

Participation in Regional Technical Education Centers

(Only to be completed by school divisions participating in a CTE Regional Technical Center that serve multiple divisions.)

2024-2025 Plan

COLUMN A: Total CTE Students in School Division (Unduplicated Count, Grades 7-12), including Students Attending Regional Technical Center	COLUMN B: Number of CTE StudentsAttending Regional Technical Center (Unduplicated Count, Grades 7-12, if applicable)	COLUMN C: Percent of CTE Students Attending Regional Technical Center (Column B/Column A)	COLUMN D: Amount of Perkins Funds Sent to Regional Technical Center (Based on percent in Column C)
		Complete Columns A and B for Automatic Calculation	

NOTE: Each school division that participates in a CTE Regional Technical Center must notify the center administrator of the amount of Perkins funding identified in Column D that will be allocated to the center.

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 15 - A

CTE Regional Technical Center Funding

TO BE COMPLETED BY CTE REGIONAL TECHNICAL CENTERS ONLY

2024-2025 Plan

List each school division that participates in the regional technical center including the Perkins funding allocated to the center. (The "Amount" column must only contain numeric entries.)

School Division	Amount
TOTAL	$0.00

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 16
Career and Technical Education Financial Data
2024-2025 Plan

ADMINISTRATION		
Funding Categories	**State**	**Local**
1. Career and Technical Center Administrator/Principal (includes Special Career and Technical Centers)	$10,324.65	$0.00
2. Assistant Principal (includes Special Career and Technical Centers)		

EXTENDED CONTRACTS, ADULT SUPPLEMENTS		
Funding Categories	**State**	**Local**
3. Extended Contract Costs	$9,977.09	
4. Adult Occupation Supplements	$12,499.80	
5. Adult Occupation Teachers (Full-time)		
6. Adult Occupation Teachers (Part-time)		

LOCAL FUNDS ONLY		
Funding Categories	**State**	**Local**
7. Operational Costs (other than Categorical): Teachers' Salaries Less Extended Contract Costs		$2,840,051.97
8. Instructional Supplies/Materials		$49,791.21
9. Other Instructionally Related Costs		$28,694.44
10. Equipment		$18,328.71

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 17 (Continued on next page)
Budget of Perkins Funds
2024-2025 Plan

1 Career and Technical Activities Funded	2 Aligned Comprehensive Local Needs Assessment A, B, C, D, E, F		3 Local Use of Funds Options See Appendix B	4 Local Use of Funds Selection	5 Career and Technical Program Area(s) Funded	6 Narrative Description	7 Object Code See Appendix C	8 Budgeted Funds and Source of Funds	
								Fed, State, or Local	Amount
Required Use: Professional Development	A.)	E	1 (A-F)	R2C	All	Tazewell County Public Schools will continue to provide professional development opportunities for teachers and administrators at work shops, conferences, and other professional development opportunites (including summer conferences/ pre-service training before the beginning of school).	5000	Fed	8,000.00
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
Required Use: Activities for Special Populations (to include nontraditional)	A.)	A	1 (A-F)	R1E	All	Tazewell County Public Schools will pay a portion of the salary for the Jobs for VA Graduates specialist whose work targets at risk students, including non traditional and other special populations, helping them make informed decisions and prepare for post secondary employment to improve the academic and technical success of special populations students and the overall secondary placement rate on our Annual Performance Reports (est. salary/benefits)	1000	State	30,000.00
	B.)		2 (A-I)						
	C.)		3				1000	Local	15,529.00
	D.)		4 (A or B)						
	E.)		5 (A-T)				2000	Local	24,125.00
	F.)		6						
Required Use: Regional Program Participation (only school divisions submitting Schedule 15)	A.)		1 (A-F)			Not applicable to Tazewell County Public Schools			
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)	B	1 (A-F)	R5D	All	TCPS will purchase instructional resources, including instructional software and other new and emerging materials that are aligned with business and industry needs to simulate work environments enabling students to be competitive in acquiring high skill, high wage, and/or in demand industry sector employment including resources for the Teachers for Tomorrow program.	3000	Fed	7,500.00
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 17 (Continued)
Budget of Perkins Funds
2024-2025 Plan

1 Career and Technical Activities Funded	2 Aligned Comprehensive Local Needs Assessment		3 Local Use of Funds Options See Appendix B	4 Local Use of Funds Selection	5 Career and Technical Program Area(s) Funded	6 Narrative Description	7 Object Code See Appendix C	8 Budgeted Funds and Source of Funds	
								Fed, State, or Local	Amount
	A.)	B	1 (A-F)	R5D	Family and Consumer Sciences	TCPS will renovate the kitchens at THS and RHS to include all cabinetry, appliances, and other necessary equipment to improve the quality, size, and scope of the program. Perkins funding will be utilized after spending the state equipment and state special equipment allocations.	8000	Fed	25,000.00
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)	B	1 (A-F)	R5D	All	TCPS will purchase appropriate equipment from the state approved equipment list, tools, and other new and emerging materials that are aligned with business and industry needs simulate work environments enabling students to be competitive in acquiring high skill, high wage, and/or in demand industry sector employment to include equipment for the Teachers for Tomorrow. Perkins funding will be utilized after spending the state equipment and state special equipment allocations.	8000	Fed	107,696.16
	B.)		2 (A-I)						
	C.)		3				8000	State	15,500.00
	D.)		4 (A or B)						
	E.)		5 (A-T)				8000	Local	10,803.84
	F.)		6						
	A.)	B	1 (A-F)	R5E	Trade and Industrial Education	Simulated Workplace Pilot Program costs including but not limited to equipment (Ob Code 8000 expenses) and the cost of random drug testing. (Ob code 3000 expenses) as part of the simulated workplace initiative.	8000	Fed	3,000.00
	B.)		2 (A-I)						
	C.)		3				3000	Fed	3,000.00
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)	B	1 (A-F)	P5F	All	TCPS will purchase industry credentialing exams that are aligned with business and industry needs and appear on the VDOE approved list of industry credentials enabling students to be competitive in acquiring high skill, high wage, and/or in demand industry sector employment. Perkins funding will be utilized after spending state credential allocations.	3000	Fed	3,000.00
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 17 (Continued)
Budget of Perkins Funds
2024-2025 Plan

1 Career and Technical Activities Funded	2 Aligned Comprehensive Local Needs Assessment		3 Local Use of Funds Options See Appendix B	4 Local Use of Funds Selection	5 Career and Technical Program Area(s) Funded	6 Narrative Description	7 Object Code See Appendix C	8 Budgeted Funds and Source of Funds	
								Fed, State, or Local	Amount
	A.)	E	1 (A-F)	P5O	All	TCPS will continue to provide funding assistance for qualified expenses for middle and high school students (grades 7-12) of special populations (to include non traditional students) and one advisor per organization/per school/per event to participate in state and national conferences.	3000	Fed	6,000.00
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 17 (Continued)
Budget of Perkins Funds
2024-2025 Plan

1 Career and Technical Activities Funded	2 Aligned Comprehensive Local Needs Assessment		3 Local Use of Funds Options See Appendix B	4 Local Use of Funds Selection	5 Career and Technical Program Area(s) Funded	6 Narrative Description	7 Object Code See Appendix C	8 Budgeted Funds and Source of Funds	
								Fed, State, or Local	Amount
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 17 (Continued)
Budget of Perkins Funds
2024-2025 Plan

1 Career and Technical Activities Funded	2 Aligned Comprehensive Local Needs Assessment		3 Local Use of Funds (See Appendix B)	4 Local Use of Funds Selection	5 Career and Technical Program Area(s) Funded	6 Narrative Description	7 Object Code (See Appendix C)	8 Budgeted Funds and Source of Funds: Fed, State, or Local	8 Budgeted Funds and Source of Funds: Amount
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						
	A.)		1 (A-F)						
	B.)		2 (A-I)						
	C.)		3						
	D.)		4 (A or B)						
	E.)		5 (A-T)						
	F.)		6						

Career and Technical Education Programs or Activities Funded	**Federal**	163,196.16
	State	45,500.00
	Local	50,457.84
Administration/Administrative Equipment Total from CTEMS Schedule 18 (Line 3)		**0.00**

Grand Total Career and Technical Education Federal Budget	**163,196.16**

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS Division Number: 092

CTEMS SCHEDULE 18

Administration/Administrative Equipment Funds and Budget Summary Worksheet
2024-2025 Plan

(Administration/Administrative Equipment not to exceed five percent of the total federal grant)

Administration - Description		Amount
1000 - Personal Services		
2000 - Employee Benefits		
3000 - Purchased Services		
4000 - Internal Services		
5000 - Indirect Cost		
5000 - Other Charges		
	Line 1 Administration SUBTOTAL	0.00
Administrative Equipment - Description - (All Object Code 8000)		**Amount**
8000 - Capital Outlay/Equip.		
8000 - Capital Outlay/Equip.		
8000 - Capital Outlay/Equip.		
	Line 2 Administrative Equipment SUBTOTAL	0.00
Administration/Administrative Equipment		**Amount**
	Line 3 Administration/Administrative Equipment TOTAL (transfers to Schedule 17)	0.00

School Division: TAZEWELL COUNTY PUBLIC SCHOOLS **Division Number:** 092

CTEMS SCHEDULE 18 (Continued from previous page)
Administration/Administrative Equipment Funds and Budget Summary Worksheet

2024-2025 Plan

SUMMARY BUDGET WORKSHEET (A summary of the budget worksheets relevant to plan objectives that includes line items under the broad expenditures.)	
Expenditure Categories See Appendix C for Object Code Definitions	**Amount**
1000 - Personal Services	**0.00**
2000 - Employee Benefits	**0.00**
3000 - Purchased Services	**19,500.00**
4000 - Internal Services	**0.00**
5000 - Indirect Costs and Other Charges	**8,000.00**
6000 – Materials and Supplies (THIS IS NOT ALLOWED for Perkins funds.)	**NOT ALLOWED**
8000 – Capital Outlay/Equipment	**135,696.16**
TOTAL *Expenditure Category Budget is calculated from the CTEMS Schedule 17 Budget and CTEMS Schedule 18 Administration/Administrative Equipment Funds and Budget Summary Worksheet (Federal)*	**163,196.16**

COMMENTS

2024-2025 Plan

Please use this page for any additional comments you may have on any of the previous schedules. Please identify the schedule number with the comments.

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Quote for Transportation Vehicle**

ENCLOSURE: Quotes

SUMMARY: Ms. Keene will ask for approval of the quote from Friendship Ford in the amount of $38,514.00 for a transportation vehicle.

RECOMMENDATION: That the Tazewell County School Board approve the quote from Friendship Ford in the amount of $38,514.00 for a transportation vehicle.

Preview Order T100 - K8B - Base 4WD: Order Summary Time of Preview: 01/12/2024 11:25:10 Receipt: NA

Dealership Name: Friendship Ford **Sales Code :** F47419

Dealer Rep.	Joshua Love	**Type**	Fleet	**Vehicle Line**	Explorer	**Order Code**	T100
Customer Name	tazwell	**Priority Code**	C4	**Model Year**	2024	**Price Level**	425

DESCRIPTION	MSRP	DESCRIPTION	MSRP
K8B0 EXPLORER BASE 4WD	$38860	FLR LNERS RW 1&2/NO CRPET MAT	$160
.119 INCH WHEELBASE	$0	50 STATE EMISSIONS	$0
TOTAL BASE VEHICLE	$38860	PRICE CONCESSION INDICATOR	$0
OXFORD WHITE	$0	REMARKS TRAILER	$0
CLOTH SEATS	$0	FRONT LICENSE PLATE BRACKET	$0
SANDSTONE INTERIOR	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
EQUIPMENT GROUP 100A	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
.18" 5-SPOKE PAINTED ALUM WHLS	$0	FUEL CHARGE	$0
.2.3L ECOBOOST I-4 ENGINE	$0	NET INVOICE FLEET OPTION (B4A)	$0
.10-SPEED AUTO TRANSMISSION	$0	PRICED DORA	$0
P255/65R18 A/S BSW TIRES	$0	ADVERTISING ASSESSMENT	$0
JOB #2 ORDER	$0	DESTINATION & DELIVERY	$1595
FORD FLEET SPECIAL ADJUSTMENT	$0		

	MSRP
TOTAL BASE AND OPTIONS	$40615
DISCOUNTS	NA
TOTAL	$40615

Your est.
38,514 00

ORDERING FIN: QJ198 **END USER FIN:** QJ198

INCENTIVES DISCOUNTS:

Acc. Code ID :10 Contract/Ref # :22-527R Bid Date :10/18/23State : VA $-600.00

This One

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature Date

This order has not been submitted to the order bank.

FRIENDSHIP CHRYSLER DODGE JEEP RAM
3193 W STATE ST
BRISTOL, TN 376201610

Configuration Preview

Date Printed:	2024-01-12 5:09 PM	**VIN:**		**Quantity:**	1
Estimated Ship Date:		**VON:**		**Status:**	BA - Pending order

Sold to:
FRIENDSHIP CHRYSLER DODGE JEEP RAM (60408)
3193 W STATE ST
BRISTOL, TN 376201610

Ship to:
FRIENDSHIP CHRYSLER DODGE JEEP RAM (60408)
3193 W STATE ST
BRISTOL, TN 376201610

Vehicle: **2024 DURANGO SXT AWD (WDEL75)**

	Sales Code	Description	MSRP(USD)
Model:	WDEL75	DURANGO SXT AWD	43,670
Package:	2BA	Customer Preferred Package 2BA	0
	ERC	3.6L V6 24V VVT Engine Upg I w/ESS	0
	DFT	8-Spd Auto 850RE Trans (Make)	0
Paint/Seat/Trim:	PW7	White Knuckle Clear Coat	0
	APA	Monotone Paint	0
	*C5	Cloth Bucket Seats w/ Shift Insert	0
	-X9	Black	0
Options:	MDA	Front License Plate Bracket	0
	5N6	Easy Order	0
	166	Zone 66-Orlando	0
	4EX	Sales Tracking	0
Discounts:	YG1	7.5 Additional Gallons of Gas	0
Destination Fees:			1,595
		Total Price:	45,265 .

Order Type:	Retail	**PSP Month/Week:**	
Scheduling Priority:	4-Dealer Order	**Build Priority:**	99
Salesperson:			
Customer Name:			
Customer Address:			

Instructions:

est price
44,966 00

Note: This is not an invoice. The prices and equipment shown on this priced order confirmation are tentative and subject to change or correction without prior notice. No claims against the content listed or prices quoted will be accepted. Refer to the vehicle invoice for final vehicle content and pricing. Orders are accepted only when the vehicle is shipped by the factory.

RAMEY AUTOMOTIVE, INC.
2850 Clinch St.
Richlands, VA 24641
(276)964-2511

VEHICLE PURCHASE/LEASE AGREEMENT

BUYER'S NAME: TAZEWELL COUNTY SCHOOLS — DATE: 01/29/2024
CO-BUYER'S NAME:
ADDRESS: 506 JEFFERSONVILLE ST — CITY/STATE: TAZEWELL, VA — ZIP: 24651-5396
HOME PHONE: (276)988-5511 — WORK PHONE: N/A — SALESPERSON(S): N/A

VEHICLE INFORMATION

PLEASE ENTER MY ORDER FOR THE FOLLOWING: [X] NEW [ ] USED

VIN	STOCK NO
KL77LFE27RC160761	DXTCPS2

YEAR	MAKE	MODEL	TRIM	CUSTOMER NO	MILEAGE	FINANCIAL SOURCE
2024	CHEVROLET	TRAX	N/A		N/A	N/A

TRADE-IN INFORMATION

YEAR	MAKE	MODEL
N/A	N/A	N/A

VIN: N/A
TITLE NO: — MILEAGE: N/A
BALANCE OWED TO: N/A — AMOUNT: N/A
STREET ADDRESS: N/A
CITY/STATE: undefined, undefined — ZIP: N/A
ACCOUNT NO: N/A — GOOD UNTIL: N/A

YEAR	MAKE	MODEL
N/A	N/A	N/A

VIN: N/A
TITLE NO: — MILEAGE: N/A
BALANCE OWED TO: N/A — AMOUNT: N/A
STREET ADDRESS: N/A
CITY/STATE: undefined, undefined — ZIP: N/A
ACCOUNT NO: N/A — GOOD UNTIL: N/A

Buyer verifies that the official odometer mileage statement has been completed on trade-in.
Refer to the Used Car Buyer's Guide.
We do not provide service loaners.
Buyer certifies they are 18 years of age or older.

SECURITY AGREEMENT: Purchaser hereby grants Seller, its successors and assigns, a security interest in the motor vehicle, equipment, and accessories to be purchased pursuant to this agreement, and such security interest shall remain in effect until all sums due hereunder have been paid in full.

IF YOU ARE FINANCING THIS VEHICLE PLEASE READ THIS NOTICE YOU ARE PROPOSING TO ENTER INTO A RETAIL INSTALLMENT SALES CONTRACT WITH THE DEALER. PART OF YOUR CONTRACT INVOLVES FINANCING THE PURCHASE OF YOUR VEHICLE. IF YOU ARE FINANCING THIS VEHICLE AND THE DEALER INTENDS TO TRANSFER YOUR FINANCING TO A FINANCE PROVIDER SUCHA S A BANK, CREDIT UNION OR OTHER LENDER, YOUR VEHICLE PURCHASE DEPENDS ON THE FINANCE PROVIDER'S APPROVAL OF YOUR PROPOSED RETAIL INSTALLMENT SALES CONTRACT. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS APPROVED WITHOUT A CHANGE THAT INCREASES THE COST OR RISK TO YOU OR THE DEALER, YOUR PURCHASE CANNOT BE CANCELLED. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS NOT APPROVED THE DEALER WILL NOTIFY YOU VERBALLY OR IN WRITING, YOU CAN THEN DECIDE TO PAY FOR THE VEHICLE IN SOME OTHER WAY OR YOU OR THE DEALER CAN CANCEL YOUR PURCHASE. IF THE SALE IS CANCELLED, YOU NEED TO RETURN THE VHEICLE TO THE DEALER WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE IN THE SAME CONDITION IT WAS GIVEN TO YOU, EXCEPT FOR NORNAL WEAR AND TEAR. ANY DOWN PAYMENT OR TRADE-IN YOU GAVE THE DEALER WILL BE RETURNED TO YOU. IF YOU DO NOT RETURN THE VEHICLE WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE OF CANCELLATION, THE DEALER MAY LOCATE THE VEHICLE AND TAKE IT BACK WITHOUT FURTHER NOTICE TO YOU AS LONG AS THE DEALER FOLLOWS THE LAW AND DOES NOT CAUSE A BREACH OF THE PEACE WHEN TAKING THE VEHICLE BACK. IF THE DEALER DOES NOT RETURN YOUR DOWN PAYMENT AND ANY TRADE-IN WHEN THE DEALER GETS THE VEHICLE BACK IN THE SAME CONDITION IT WAS GIVEN TO YOU, EXCEPT FOR NORMAL WEAR AND TEAR, THE DEALER MAY BE LIABLE TO YOU UNDER THE VIRGINA CONSUMER PROTECTION ACT.

NO LIABILITY INSURANCE INCLUDED UNLESS SPECIFICALLY INDICATED

RETAIL PRICE OF VEHICLE		21,200.00
ADDITIONAL EQUIPMENT (OPTIONS):		
N/A		N/A
N/A		N/A
N/A		N/A
N/A		N/A
OTHER AFTERMARKETS		N/A
TOTAL CASH SALE PRICE (7 THRU 9)		21,200.00
CASH DOWNPAYMENT		N/A
REBATE/INCENTIVE		N/A
LESS TRADE-IN		N/A
DIFFERENCE (10 MINUS 13)		21,200.00
TOTAL TAXABLE AMOUNT		21,200.00
PLUS BALANCE OWED		N/A
SALES TAX		N/A
ELECTRONIC FILING FEE		N/A
DOC FEE		499.00
TITLE FEE		N/A
LIEN FEE		N/A
TRANSFER FEE		N/A
N/A		N/A
LICENSE FEE		N/A
TEMPORARY PLATE FEE		2.00
TOTAL TAXES AND FEES (17 THRU 29)		21,701.00
MECHANICAL SERVICE CONTRACT		N/A
GAP COVERAGE		N/A
LIFE INSURANCE		N/A
ACCIDENT AND HEALTH		N/A
MAINTENANCE CONTRACT		N/A
BALANCE DUE ON DELIVERY		21,701.00

IF YOU ARE LEASING THIS VEHICLE, THE SAME PROCEDURES, RIGHTS, AND OBLIGATIONS APPLICABLE TO TRANSACTION INVOLVING A RETAIL INSTALLMENT SALES CONTRACT STATED ABOVE APPLY TO THIS LEASE TRANSACTION.

BUYER'S SIGNATURE _____ **DATE** 01/29/2024

CO-BUYER'S SIGNATURE _____ **DATE** N/A

DEALER OR HIS AUTHORIZED REPRESENTATIVE _____ **DATE** 01/29/2024

RAMEY AUTOMOTIVE, INC.
2850 Clinch St.
Richlands, VA 24641
(276)964-2511

VEHICLE PURCHASE/LEASE AGREEMENT

BUYER'S NAME: TAZEWELL COUNTY SCHOOLS — DATE: 01/29/2024
CO-BUYER'S NAME:
ADDRESS: 508 JEFFERSONVILLE ST — CITY/STATE: TAZEWELL, VA — ZIP: 24651-5396
HOME PHONE: (276)988-5511 — WORK PHONE: N/A — SALESPERSONS: N/A

VEHICLE INFORMATION

PLEASE ENTER MY ORDER FOR THE FOLLOWING: ☒ NEW ☐ USED

VIN	STOCK NO.
KL79MRSLXRB107854	DXTCP53

YEAR	MAKE	MODEL	TRIM	CUSTOMER NO.	MILEAGE	FINANCIAL SOURCE
2024	CHEVROLET	TRAILBLAZER	N/A		N/A	N/A

TRADE-IN INFORMATION

YEAR	MAKE	MODEL
N/A	N/A	N/A

VIN: N/A
TITLE NO.: — MILEAGE: N/A
BALANCE OWED TO: N/A — AMOUNT: N/A
STREET ADDRESS: N/A
CITY/STATE: undefined, undefined — ZIP: N/A
ACCOUNT NO.: N/A — GOOD UNTIL: N/A

YEAR	MAKE	MODEL
N/A	N/A	N/A

VIN: N/A
TITLE NO.: — MILEAGE: N/A
BALANCE OWED TO: N/A — AMOUNT: N/A
STREET ADDRESS: N/A
CITY/STATE: undefined, undefined — ZIP: N/A
ACCOUNT NO.: N/A — GOOD UNTIL: N/A

Buyer verifies that the official odometer mileage statement has been completed on trade-in.
Refer to the Used Car Buyer's Guide.
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SECURITY AGREEMENT: Purchaser hereby grants Seller, its successors and assigns, a security interest in the motor vehicle, equipment, and accessories to be purchased pursuant to this agreement, and such security interest shall remain in effect until all sums due hereunder have been paid in full.

IF YOU ARE FINANCING THIS VEHICLE PLEASE READ THIS NOTICE YOU ARE PROPOSING TO ENTER INTO A RETAIL INSTALLMENT SALES CONTRACT WITH THE DEALER. PART OF YOUR CONTRACT INVOLVES FINANCING THE PURCHASE OF YOUR VEHICLE. IF YOU ARE FINANCING THIS VEHICLE AND THE DEALER INTENDS TO TRANSFER YOUR FINANCING TO A FINANCE PROVIDER SUCHA S A BANK, CREDIT UNION OR OTHER LENDER, YOUR VEHICLE PURCHASE DEPENDS ON THE FINANCE PROVIDER'S APPROVAL OF YOUR PROPOSED RETAIL INSTALLMENT SALES CONTRACT. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS APPROVED WITHOUT A CHANGE THAT INCREASES THE COST OR RISK TO YOU OR THE DEALER, YOUR PURCHASE CANNOT BE CANCELLED. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS NOT APPROVED THE DEALER WILL NOTIFY YOU VERBALLY OR IN WRITING, YOU CAN THEN DECIDE TO PAY FOR THE VEHICLE IN SOME OTHER WAY OR YOU OR THE DEALER CAN CANCEL YOUR PURCHASE. IF THE SALE IS CANCELLED, YOU NEED TO RETURN THE VHEICLE TO THE DEALER WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE IN THE SAME CONDITION IT WAS GIVEN TO YOU, EXCEPT FOR NORNAL WEAR AND TEAR. ANY DOWN PAYMENT OR TRADE-IN YOU GAVE THE DEALER WILL BE RETURNED TO YOU. IF YOU DO NOT RETURN THE VEHICLE WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE OF CANCELLAFION, THE DEALER MAY LOCATE THE VEHICLE AND TAKE IT BACK WITHOUT FURTHER NOTICE TO YOU AS LONG AS THE DEALER FOLLOWS THE LAW AND DOES NOT CAUSE A BREACH OF THE PEACE WHEN TAKING THE VEHICLE BACK. IF THE DEALER DOES NOT RETURN YOUR DOWN PAYMENT AND ANY TRADE-IN WHEN THE DEALER GETS THE VEHICLE BACK IN THE SAME CONDITION IT WAS GIVEN TO YOU, EXCEPT FOR NORMAL WEAR AND TEAR, THE DEALER MAY BE LIABLE TO YOU UNDER THE VIRGINA CONSUMER PROTECTION ACT.

NO LIABILITY INSURANCE INCLUDED UNLESS SPECIFICALLY INDICATED

RETAIL PRICE OF VEHICLE		29,341.33
ADDITIONAL EQUIPMENT (OPTIONS):		
N/A		N/A
N/A		N/A
N/A		N/A
N/A		N/A
OTHER AFTERMARKETS		N/A
TOTAL CASH SALE PRICE (1 THRU 9)		29,341.33
CASH DOWN PAYMENT		N/A
REBATE/INCENTIVE		N/A
LESS TRADE-IN		N/A
DIFFERENCE (10 MINUS 11)		29,341.33
TOTAL TAXABLE AMOUNT		29,341.33
PLUS BALANCE OWED		N/A
SALES TAX		N/A
ELECTRONIC FILING FEE		N/A
DOC FEE		499.00
TITLE FEE		N/A
LIEN FEE		N/A
TRANSFER FEE		N/A
N/A		N/A
LICENSE FEE		N/A
TEMPORARY PLATE FEE		2.00
TOTAL TAXES AND FEES (17 THRU 20)		29,842.33
MECHANICAL SERVICE CONTRACT		N/A
GAP COVERAGE		N/A
LIFE INSURANCE		N/A
ACCIDENT AND HEALTH		N/A
MAINTENANCE CONTRACT		N/A
BALANCE DUE ON DELIVERY		29,842.33

IF YOU ARE LEASING THIS VEHICLE, THE SAME PROCEDURES, RIGHTS, AND OBLIGATIONS APPLICABLE TO TRANSACTION INVOLVING A RETAIL INSTALLMENT SALES CONTRACT STATED ABOVE APPLY TO THIS LEASE TRANSACTION

BUYER'S SIGNATURE _____ **DATE** 01/29/2024

CO-BUYER'S SIGNATURE _____ **DATE** N/A

DEALER OR HIS AUTHORIZED REPRESENTATIVE _____ **DATE** 01/29/2024

RAMY RAJ-BO (12/23)

DUTCH MILLER NISSAN

Wytheville Nissan
1405 E Main St
Wytheville, VA, 24382
www.dutchmillerauto.com

Deal # 107117

Customer # 2516848

Christian Dunford
Contact Sales: (276) 228 - 8621
mpeters@dutchmillerauto.com

CD

Marcella King
+1-(276) 971 - 7527 | mkeene@tcpsva.org
506 jeffersonville street, TAZEWELL, VA 24651

2023 Nissan Rogue
SL

VIN : JN8BT3CB8PW473834 | Stock # : W350
Mileage : 12 mi
Color : SUPER BLAC

	Cash
$0.00 Customer Cash	**$42,642.10**

Payment Detail

MSRP	$39,900.00
Selling Price	$39,900.00
Your Price	$39,900.00
Taxes (4.15%)	$1,770.41
Fees	$971.69
Amount Financed	$42,642.10

X

Customer Signature & Date

X

Christian Dunford | Manager Signature & Date

Payments offered here are all subject to final credit approval from the lending institution. Vehicle Price does not include accessories and is before Taxes and/or applicable fees. Leases in some cases require additional cash for Security Deposit, and at Lease's End, Lessee is responsible for $0.25 per Mile over 15000 Miles per year and a Disposition Fee of $495.00. Wear and tear guidelines apply. All prices, specifications, and availability subject to change without notice.

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DUTCH MILLER NISSAN

Wytheville Nissan
1405 E Main St
Wytheville, VA, 24382
www.dutchmillerauto.com

Deal # 107117

Customer # 2516848

Christian Dunford
Contact Sales: (276) 228 - 8621
mpeters@dutchmillerauto.com

CD

Marcella King
+1-(276) 971 - 7527 | mkeene@tcpsva.org
506 jeffersonville street, TAZEWELL, VA 24651

2024 Nissan Murano
SV

VIN : 5N1AZ2BS8RC100388 | Stock # : W443
Mileage : 4,736 mi
Color : PEARL WHIT

	Cash
$0.00 Customer Cash	**$46,150.16**

Payment Detail

MSRP	$43,285.00
Selling Price	$43,285.00
Your Price	$43,285.00
Taxes (4.15%)	$1,917.66
Fees	$947.50
Amount Financed	$46,150.16

X

Customer Signature & Date

X

Christian Dunford | Manager Signature & Date

Payments offered here are all subject to final credit approval from the lending institution. Vehicle Price does not include accessories and is before Taxes and/or applicable fees. Leases in some cases require additional cash for Security Deposit, and at Lease's End, Lessee is responsible for $0.25 per Mile over 15000 Miles per year and a Disposition Fee of $495.00. Wear and tear guidelines apply. All prices, specifications, and availability subject to change without notice.

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DUTCH MILLER NISSAN

Wytheville Nissan
1405 E Main St
Wytheville, VA, 24382
www.dutchmillerauto.com

Deal # 107117

Customer # 2516848

Christian Dunford
Contact Sales: (276) 228 - 8621
mpeters@dutchmillerauto.com

CD

Marcella King
+1-(276) 971 - 7527 | mkeene@tcpsva.org
506 jeffersonville street, TAZEWELL, VA 24651

2023 Nissan Rogue
SV

VIN : JN8BT3BB5PW352468 | Stock # : W538
Mileage : 10 mi
Color : PEARL WHIT

	Cash
$0.00 Customer Cash	**$36,156.75**

Payment Detail

MSRP	$33,685.00
Selling Price	$33,685.00
Your Price	$33,685.00
Taxes (4.15%)	$1,500.06
Fees	$971.69
Amount Financed	$36,156.75

X

Customer Signature & Date

X

Christian Dunford | Manager Signature & Date

Payments offered here are all subject to final credit approval from the lending institution. Vehicle Price does not include accessories and is before Taxes and/or applicable fees. Leases in some cases require additional cash for Security Deposit, and at Lease's End, Lessee is responsible for $0.25 per Mile over 15000 Miles per year and a Disposition Fee of $495.00. Wear and tear guidelines apply. All prices, specifications, and availability subject to change without notice.

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506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

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TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Quote for Food Service Vehicle**

ENCLOSURE: Quotes

SUMMARY: Mr. Jessee will ask for approval of the quote from Empire Ford Lincoln in the amount of $43,268.00 for a food service vehicle.

RECOMMENDATION: That the Tazewell County School Board approve the quote from Empire Ford Lincoln in the amount of $43,268.00 for a food service vehicle.

EMPIRE FORD LINCOLN
LINCOLN
106 Jonesboro Road • P.O. Box 369 • Abingdon, VA 24212
(276) 628-2127 • Bristol (276) 669-4118 • FAX (276) 628-1345

Attached in this email is Empire Ford's bid/offer extended to Tazewell County Public Schools for ONE 2025MY (model year) Ford Explorer Active 4WD. As requested the 2025MY Ford Explorer will have an exterior color of carbonized gray metallic and an interior color of space gray with Activex seat material/leather. This vehicle will be equipped with the 2.3 Ecoboost I-4 Engine along with the 10 speed AUTO transmission. Final price for the 2025MY Ford Explorer Active will be **$43,268.00**

For any questions or concerns about this vehicles or anything else please contact Tristan Kennedy at tristanempireford@gmail.com or any of the numbers listed below

Tristan Kennedy
Empire Ford & Lincoln
Sales Representative
106 Old Jonesboro Rd
Abingdon VA 24210
Direct Line# (276)525-8089
Dealership# (276)628-2127

Preview Order T00J - K8D - XLT 4WD: Order Summary Time of Preview: 04/03/2024 09:39:29 Receipt: 3/28/2024

Dealership Name: Empire Ford **Sales Code :** F47400

Dealer Rep.	Tristan Kennedy	**Type**	Fleet	**Vehicle Line**	Explorer	**Order Code**	T00J
Customer Name	TCPS	**Priority Code**	F1	**Model Year**	2025	**Price Level**	520

DESCRIPTION	MSRP	DESCRIPTION	MSRP
K8D0 EXPLORER ACTIVE 4WD	$41625	.LED FOG LAMPS	$0
.119 INCH WHEELBASE	$0	.UNIVERSAL GARAGE DOOR OPENER	$0
TOTAL BASE VEHICLE	$41625	.HEATED STEERING WHEEL	$0
CARBONIZED GRAY METALLIC	$0	.LED SIGNATURE LIGHTING	$0
ACTIVEX SEAT MATERIAL	$0	.8-WAY POWER PASSENGER SEAT	$0
SPACE GRAY INTERIOR	$0	PRICE CONCESSION INDICATOR	$0
EQUIPMENT GROUP 200A	$0	REMARKS TRAILER	$0
.2.3L ECOBOOST I-4 ENGINE	$0	FRONT LICENSE PLATE BRACKET	$0
.10-SPEED AUTO TRANSMISSION	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
P255/55R20 A/S BSW TIRES	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
FORD FLEET SPECIAL ADJUSTMENT	$0	FUEL CHARGE	$0
FLR LNERS/CARPET MATS:RWS 1&2	$200	NET INVOICE FLEET OPTION (B4A)	$0
50 STATE EMISSIONS	$0	PRICED DORA	$0
20" NICKEL PAINTED ALUM WHLS	$1395	ADVERTISING ASSESSMENT	$0
ACTIVE COMFORT PACKAGE	$3080	DESTINATION & DELIVERY	$1595
.REMOTE START SYSTEM	$0		

	MSRP
TOTAL BASE AND OPTIONS	$47895
DISCOUNTS	NA
TOTAL	$47895

Bid Price
43,268

ORDERING FIN: QC860 **END USER FIN:** QC860

INCENTIVES DISCOUNTS: $-100.00

Acc. Code ID :10 Contract/Ref # :03-493S Bid Date :02/06/24State : VA

on Behalf of Empire Ford Inc.

Customer Name:
Customer Address:

Customer Email:

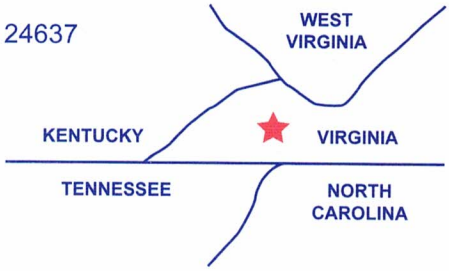
Customer Phone:

Customer Signature Date

This order has not been submitted to the order bank.
This is not an invoice.

FREEDOM FORD OF CLAYPOOL HILL

12764 Governor George C Peery Hwy. • Pounding Mill, VA 24637
Telephone (276) 963-3673 • FAX (276) 963-8443



QUALITY ★ VALUE ★ SERVICE ★

Tazewell County School Board

Attn: Tim Jessee

Enclosed is our bid on 2025 Explorer Active with the following equipment:

- Carbonized Gray Metallic
- Activex Seat Material
- Space Gray Interior
- Equipment Group 200a
- 2.3 EcoBoost I4 Engine
- 10 Speed Auto Transmission
- 20 " Nickel Painted Aluminum Wheels
- Active Comfort Package
- Remote Start
- LED Fog Lights
- Heated Steering Wheel
- LED Signature Lighting
- 8 Way Power Passenger Seat
- Ford Co-Pilot
- Trailor Tow Package Class III

Your Price Delivered $46,529.00

Approximately 2 month delivery

Jack W. Long Sr.



The Freedom Pledge:
"We will do our best to service the transportation needs of the fine people of Southwest Virginia, Eastern Kentucky and Upper East Tennessee."

CHI-004516 WV 9-NORMAL,NB,104516,RB141 1524 120240223 5393 UTC CERT CERT CERT TKD RAMP BUMP CAMP BOOK EXFL ROTA 021918 456/978 1FMSK8DH9 RGA41695 NB

Ford ford.com

VEHICLE DESCRIPTION
EXPLORER
RG A41695

2024 EXPLORER XLT 4WD
119" WHEELBASE
2.3L ECOBOOST I-4 ENGINE
10-SPEED AUTO TRANSMISSION

EXTERIOR
STAR WHITE MET TRI-COAT
INTERIOR
SANDSTONE ACTIVEX SEAT MTRL

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

EXTERIOR
- DOOR HANDLES - BODY COLOR
- EASY FUEL® CAPLESS FILLER
- HEADLAMPS - AUTO LED
- LED SIGNATURE LIGHTING
- MIRRORS-MAN-FOLD DUAL PWR HEATED WITH APPROACH LAMPS
- POWER LIFTGATE
- PRIVACY GLASS - REAR DOORS
- REAR INT WIPER/WASH/DFRST
- REAR SPOILER, BODY COLOR
- ROOF-RACK SIDE RAILS-BLACK
- TAILLAMPS-LED
- TRAILER SWAY CONTROL
- VARIABLE INTERVAL WIPERS

INTERIOR
- 1TOUCH UP/DOWN DR/PASS WIN
- 3RD ROW - 50/50 FOLD FLAT
- DUAL ILLUM VIS VANITY MIRR
- FRONT ROW HEATED SEATS
- IP CLUSTER 8.5" LCD SCREEN
- LTHR WRAPPED STEERING WHL W/MOUNTED CTRLS, TILT/TELE
- POWER DRIVER SEAT - 10 WAY
- POWERPOINTS - 12V
- ROTARY GEAR SHIFT DIAL
- TRI-ZONE ELECTRNC TMP CTRL
- USB A(1) AND C(1)-1ST ROW

FUNCTIONAL
- 4-DR INTELL ACCESS LOCK/ UNLOCK W/PUSH-BUTTON START
- AM/FM/MP3, 6 SPEAKERS
- BRAKES, 4-WHEEL DISC/ABS
- FORD CO-PILOT360™
- FORDPASS™ CONNECT
- HILL START ASSIST
- REAR PARKING SENSORS
- REAR VIEW CAMERA
- REFRESH95
- SIDE-WIND STABILIZATION
- SIRIUSXM® - SVC N/A AK&HI
- SYNC®3 8" SCRN W/APPLINK®

SAFETY/SECURITY
- ADVANCETRAC™ WITH RSC®
- AIRBAG-DRIVER/PASS KNEE
- AIRBAGS - DUAL STAGE FRONT
- AIRBAGS - FRONT SEAT MOUNTED SIDE IMPACT
- AIRBAGS - SAFETY CANOPY®
- INDIV TIRE PRESS MONIT SYS
- LATCH CHILD SAFETY SYSTEM
- PERIMETER ALARM
- PERSONAL SAFETY SYSTEM™
- SOS POST-CRASH ALERT SYS™

WARRANTY
- 3YR/36,000 BUMPER / BUMPER
- 5YR/60,000 POWERTRAIN
- 5YR/60,000 ROADSIDE ASSIST

INCLUDED ON THIS VEHICLE	(MSRP)
EQUIPMENT GROUP 202A	3,540.00
•REMOTE START SYSTEM	
•HEATED STEERING WHEEL	
•8-WAY POWER PASSENGER SEAT	
OPTIONAL EQUIPMENT/OTHER	
2024 MODEL YEAR	
STAR WHITE MET TRI-COAT	795.00
P255/55R20 A/S BSW TIRES	
4WD REGIONAL DISCOUNT	NO CHARGE
FLR LNERS RW 1&2/NO CRPET MAT	160.00
50 STATE EMISSIONS	NO CHARGE
TWIN PANEL MOONROOF	1,695.00
CLASS IV TRAILER TOW PACKAGE	NO CHARGE
4G LTE WI-FI HOTSPOT CREDIT	- 20.00
360-DEGREE CAMERA CREDIT	- 500.00
20" PREMIUM PAINTED ALUM WHLS	1,395.00
FORD CO-PILOT360 ASSIST+ ,ADAPTIVE CRUISE CONTROL ,VOICE-ACTV TOUCHSCRN NAV SYS ,EVASIVE STEERING ASSIST	995.00
XLT TECHNOLOGY PACKAGE ,B&O SOUND SYTEM W/12 SPEAKERS ,AUTO-DIMMING REARVIEW MIRROR ,WIRELESS CHARGING PAD	2,845.00
REAR AUXILIARY CNTRLS CREDIT	- 100.00
FRONT LICENSE PLATE BRACKET	NO CHARGE

PRICE INFORMATION	(MSRP)
BASE PRICE	~~$50,870.00~~
TOTAL OPTIONS/OTHER	~~10,806.00~~
TOTAL VEHICLE & OPTIONS/OTHER	~~$61,676.00~~
DESTINATION & DELIVERY	~~1,896.00~~
TOTAL BEFORE DISCOUNTS	~~$63,020.00~~
4WD REGIONAL DISCOUNT	- 300.00
TOTAL SAVINGS	- 300.00

RESIDENCY RESTRICTIONS APPLY TO DISCOUNTS/SAVINGS - BASED ON CUSTOMER ZIP CODE. SEE DEALER FOR DETAILS.

Daquan Lewis
Ramey Ford

RAMP ONE: CH32
RAMP TWO:
CONVOY
ITEM #: 47-1152 O/T 2

TOTAL MSRP $52,770.00

Ford Credit Whether you decide to lease or finance your vehicle, you'll find the choices that are right for you. See your dealer for details or visit www.ford.com/finance.

This label is affixed pursuant to the Federal Automobile Information Disclosure Act. Gasoline, License, and Title Fees, State and Local taxes are not included. Dealer installed options or accessories are not included unless listed above.

RB141 N RB 2X 425 004516 02 14 24

EPA DOT Fuel Economy and Environment

Gasoline Vehicle

Fuel Economy: **23** MPG combined city/hwy (20 city, 27 highway)
Standard SUVs range from 13 to 122 MPG. The best vehicle rates 140 MPGe.
4.3 gallons per 100 miles

You spend **$2,000** more in fuel costs over 5 years compared to the average new vehicle.

Annual fuel cost **$2,350**

Fuel Economy & Greenhouse Gas Rating (tailpipe only): 5 (1 Worst, 10 Best)
Smog Rating (tailpipe only): 6 (1 Worst, 10 Best)

This vehicle emits 347 grams CO_2 per mile. The best emits 0 grams per mile (tailpipe only). Producing and distributing fuel also causes emissions; learn more at fueleconomy.gov.

Actual results will vary for many reasons, including driving conditions and how you drive and maintain your vehicle. The average new vehicle gets 28 MPG and costs $9,750 to fuel over 5 years. Cost estimates are based on 15,000 miles per year at $3.69 per gallon. MPGe is miles per gasoline gallon equivalent. Vehicle emissions are a significant cause of climate change and smog.

fueleconomy.gov
Calculate personalized estimates and compare vehicles

Smartphone QR Code®

GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score ★★★★★
Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

Frontal Crash — Driver ★★★★★ — Passenger ★★★★★
Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

Side Crash — Front seat ★★★★★ — Rear seat ★★★★★
Based on the risk of injury in a side impact.

Rollover ★★★★
Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★★★★★), with 5 being the highest.
Source: National Highway Traffic Safety Administration (NHTSA).
www.safercar.gov or 1-888-327-4236

AMERICA'S ★★★★ ALL TIME BEST-SELLING SUV

The FordPass Connect™ modem is active and sending vehicle data (e.g., diagnostics) to Ford. See in-vehicle Settings for connectivity options.

FordPass Connect™ service and FordPass™ App required for certain remote features (see App Terms for more information). Connected service and related feature functionality is subject to compatible AT&T network availability. Evolving technology, cellular networks may affect functionality and availability. Continued provision of some features, periodically there may be functioning. Message and data rates may apply. See owner website for our privacy policy.

Ford | FORD PROTECT

Insist on Ford Protect! The only extended service plan fully backed by Ford and honored at every dealership in the U.S., Canada and Mexico. See your Ford dealer or visit www.FordOwner.com.

1FMSK8DH9RGA41695

WARNING: Operating, servicing and maintaining a passenger vehicle, pickup truck, van, or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to www.P65Warnings.ca.gov/passenger-vehicle.

1202402235393

03/25/2024 $51,083

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

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TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Bid for Technology Cargo Van**

ENCLOSURE: Bid (only one was received)

SUMMARY: Mr. Mullins will ask for approval of the bid from Friendship Ford in the amount of $47,348.00 for a Technology cargo van.

RECOMMENDATION: That the Tazewell County School Board approve the bid from Friendship Ford in the amount of $47,348.00 for a Technology cargo van.

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County Public Schools

PRODUCT OR SERVICE Technology Van

DATE AND TIME OPENED 4/3/24 12:00pm

INVITATION TO BID ☑ REQUEST FOR PROPOSAL ☐ QUOTE ☐

WITNESS TO OPENING:

SIGNATURE	COMPANY	TELEPHONE NUMBER
Jessica Cox	TCPS	276-988-5511
Deborah Daggett	TCPS	276-988-5511

RECEIVED FROM:

COMPANY	RECEIVED	AMOUNT	NOTES
Friendship Ford	4/2/24	$47,348.00	
No other Bids were received.		J Cox 4/3/24	

Preview Order T250 - R1C 250 Med Roof Cargo RWD: Order Summary Time of Preview: 03/06/2024 08:56:07 Receipt: NA

Dealership Name: Friendship Ford **Sales Code :** F47419

Dealer Rep.	Joshua Love	**Type**	Fleet	**Vehicle Line**	Transit	**Order Code**	T250
Customer Name	tazwell co	**Priority Code**	E4	**Model Year**	2024	**Price Level**	435

DESCRIPTION	MSRP	DESCRIPTION	MSRP
R1C0 T250 MR CARGO RWD	$50185	FRONT LICENSE PLATE BRACKET	$0
148" WHEELBASE	$0	9150# GVWR PACKAGE	$0
TOTAL BASE VEHICLE	$50185	50 STATE EMISSIONS	$0
OXFORD WHITE	$0	BACK UP ALARM	$150
VINYL	$0	MANUAL AIR CONDITIONER	$0
DARK PALAZZO GRAY	$0	E-85 FLEX FUEL CAPABLE	$0
PREFERRED EQUIPMENT PKG.101A	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
.XL TRIM	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
3.5L PFDI V6 (GAS)	$0	FUEL CHARGE	$0
.10-SPEED TRANSMISSION	$0	NET INVOICE FLEET OPTION (B4A)	$0
.235/65R16C BSW ALL-SEASON	$0	PRICED DORA	$0
3.73 NON-LIMITED SLIP AXLE	$0	ADVERTISING ASSESSMENT	$0
JOB #1 ORDER	$0	DESTINATION & DELIVERY	$2095
FORD FLEET SPECIAL ADJUSTMENT	$0		

	MSRP
TOTAL BASE AND OPTIONS	$52430
DISCOUNTS	NA
TOTAL	$52430

ORDERING FIN: QJ198 **END USER FIN:** QJ198

Quote for 2024 Ford Transit MR Cargo RWD Van
From Friendship Ford of Bristol TN
Your Price: $47,348.00 for this Built Unit

Customer Name:
Customer Address:

Customer Email:

Customer Phone:

Customer Signature Date

This order has not been submitted to the order bank.
This is not an invoice.

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

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Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Bid for Graham Intermediate Parking Lot Renovations**

ENCLOSURE: Bid(s)

SUMMARY: Mr. Parkhurst will ask for approval of the bid from Dominion Driveway and Parking Lot Paving, Inc. in the amount of $63,500 for the Graham Intermediate parking lot renovations.

RECOMMENDATION: That the Tazewell County School Board approve the bid from Dominion Driveway and Parking Lot Paving, Inc. in the amount of $63,500 for the Graham Intermediate parking lot renovations.

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

PRODUCT OR SERVICE GIS Parking Lot

DATE AND TIME OPENED 4/3/24 10:07am

INVITATION TO BID ☑ REQUEST FOR PROPOSAL ☐ QUOTE ☐

WITNESS TO OPENING:

SIGNATURE	COMPANY	TELEPHONE NUMBER
[signature]	Dominion Driveway & Parking Lot Paving Inc	276-701-5840
Deborah Taggart	TCPS	276-988-5511
Jessica Cox	TCPS	276-988-5511

RECEIVED FROM:

COMPANY	RECEIVED	AMOUNT	NOTES
AAA Paving	3/26/24	$64,000.00	
Dominion Driveway	4/3/24 9:44a	$72,000 w/ Davis Bacon Wages	
Dominion Driveway.		$63,500 w/o DBW	

AAA Paving and Sealing, Inc.
P.O Box 975
Princeton, WV 24740
Office: 304-425-5329 Fax: 304-425-5139
Brandon Henkes 304-320-4313
aaapavingandsealing@hotmail.com
WV License # WV045984 / VA License # 2705135236

Date: 3/26/2024
Attn: Tazewell County Public Schools
Graham Intermediate School

We propose to furnish all labor, tools, material and equipment to complete the following work.

1. **Mobilization/Demobilization**
2. **Strip Topsoil.**
3. **Curb and Gutter CG6. Approximately 106 LF.**
4. **Stone will be delivered, laid, and compacted for approximately 5,600 SF at a depth of 6" Crusher run stone.**
5. **Asphalt will be delivered, laid, and compacted for approximately 5,600 SF with 2" Wearing I (SM9.5AL).**
6. **A VDOT approved SM9.5AL asphalt will be used for this project.**
7. **Concrete parking blocks and bollards per plan specs.**
8. **Rip Rap drainage ditch.**
9. **Striping is included per plan specs. This includes the existing connected parking lot.**

Does not include –
-Paving of existing parking lot.
-Material testing or any permits required

Total Cost - $64,000

All material guaranteed to be as specified. All work to be completed in a professional and timely manner. Any alteration or deviation from specifications involving extra cost will become an extra charge, above and over the estimate. Owner is to carry necessary insurance. Our workers are fully covered by Worker's Compensation Insurance.

This proposal may be withdrawn if not accepted within 30 days.

The above prices, specifications and conditions are satisfactory and are hereby accepted.

3/26/24

AAA Paving and Sealing, Inc. **Date**
Brandon Henkes, Sales Manager

Authorized Signature **Date**

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/19/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Joanna Conley
THORNBURG INSURANCE AGENCY INC 2519 3rd Ave P O Box 2966 Huntington WV 25728	PHONE (A/C, No, Ext): (304) 697-7650 FAX (A/C, No): (304) 697-7699 E-MAIL ADDRESS: jconley@thornburgagency.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Travelers Property Casualty Company of	36161
INSURER B: Evanston Insurance Company	35378
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED: AAA Paving & Sealing, Inc.
PO Box 975
Princeton WV 24740

COVERAGES **CERTIFICATE NUMBER: 2024-2025** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR X Contractual Liability			DT-CO-7R794504-PHX-24	2/24/2024	2/24/2025	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 300,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
B	GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT LOC						GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
	X OTHER: Pollution Liability			CPMOL121809	2/24/2024	2/24/2025	Pollution Liability Each Incident	$ 1,000,000
A	AUTOMOBILE LIABILITY X ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS HIRED AUTOS NON-OWNED AUTOS			810-7R747816-24-26-G	2/24/2024	2/24/2025	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
A	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10,000			CUP-7R79496A-24-26	2/24/2024	2/24/2025	EACH OCCURRENCE	$ 4,000,000
							AGGREGATE	$ 4,000,000
								$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N N/A If yes, describe under DESCRIPTION OF OPERATIONS below			UB-9E999405-24-26-G	2/24/2024	2/24/2025	X PER STATUTE OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000
A	Contractors Equipment Floater			630-7R656838-TIL-24	2/24/2024	2/24/2025	Rented and Leased Each Unit	$750,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Evidence of Insurance subject to policy terms, conditions, limitations and exclusions.

CERTIFICATE HOLDER

For Evidence of Insurance

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Ryan Wingrove/JC

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DPOR License Lookup License Number 2705160289

License Details

Name	AAA PAVING AND SEALING INC
License Number	2705160289
License Description	Contractor
Firm Type	Corporation
Rank [1]	Class A
Address	221 TURKEY ST, BLUEFIELD, WV 24701
Specialties[2]	Highway / Heavy (H/H)
Initial Certification Date	2016-06-14
Expiration Date	2024-06-30

1 Refer to the Statutory Definitions (http://law.lis.virginia.gov/vacode/title54.1/chapter11/section54.1-1100/) for descriptions of the rank or class of license (A, B, or C) that determines the monetary limits on contracts/projects.

2 Refer to the Classification Definitions (https://law.lis.virginia.gov/admincode/title18/agency50/chapter22/section20/) and Specialty Definitions (https://law.lis.virginia.gov/admincode/title18/agency50/chapter22/section30/) for detailed definitions of these classifications and specialties.

The data located on this website are not the public records of the Department of Professional and Occupational Regulation (DPOR). All public records are physically located at DPOR's Public Records Section: 9960 Mayland Drive, Suite 400, Richmond, VA 23233. While DPOR works to ensure the accuracy of the data provided online, the data available on these pages are updated routinely but may not be up to date at all times (due to document processing delays, technical maintenance, etc.).

DPOR assumes no liability for any errors, omissions, or inaccuracies in the information provided or for any reliance on data provided online. While DPOR has attempted to ensure that the data contained herein are accurate and reflect the status of its regulants, DPOR makes no warranties, expressed or implied, concerning the accuracy, completeness, reliability, or suitability of this data. If discrepancies or errors are discovered, please inform DPOR so that appropriate action may be taken.

Vendor ID: A1290
Vendor Name: AAA PAVING AND SEALING, INC.
Prequal Level: Prequalified
Prequal Exp: 01/31/2025

– PREQ Address –
P.O. BOX 975
PRINCETON, WV 24740
Phone: (304)425-5329
Fax: (304)425-5139

Work Classes (Listed But Not Limited To)
004 - ASPHALT CONCRETE PAVING
029 - PAVEMENT MARKINGS
183 - ASPHALT REPAIRS

Bus. Contact: HENKES, BRANDON ALEXANDER
Email: AAAPAVINGANDSEALING@HOTMAIL.COM

– DBE Information –

DBE Type: N/A
DBE Contact: N/A

COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation
9960 Mayland Drive, Suite 400, Richmond, VA 23233
Telephone: (804) 367-8500

EXPIRES ON
07-31-2025

NUMBER
2701034825

BOARD FOR CONTRACTORS
CLASS A CONTRACTOR
CLASSIFICATIONS H/H

LITTLE B ENTERPRISES INC
PO BOX 277
CASTLEWOOD, VA 24224

Dominick J. Mele, Director

Status can be verified at http://www.dpor.virginia.gov

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)

COMMONWEALTH of VIRGINIA
Department of Professional and Occupational Regulation

CLASS A BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS H/H
NUMBER: 2701034825 EXPIRES: 07-31-2025

LITTLE B ENTERPRISES INC
PO BOX 277
CASTLEWOOD, VA 24224

(FOLD)

Status can be verified at http://www.dpor.virginia.gov

DPOR-PC (02/2017)

Dominion Driveway &
Parking Lot Paving, Inc.

2927 Adria Road
North Tazewell, VA 24630
(276) 979-8504 or (276) 970-3004
Scott Shrader, Owner

DATE: 3/21/2024

Customer
Tazewell County Public Schools Eugene Parkhurst 328 Advantage Drive Tazewell, VA 24651 **RE: Graham Intermediate School**

Estimate 2403216

Estimate good for 30 Days

Description	Amount
Paving of the new parking areas ~ 2 1/2" Compacted asphalt (Exhibit 6)	$72,000.00
To include saw cutting and/or milling as needed to ensure a smoother transition	
Grading, leveling and stone as needed to bring the new parking area up to grade as directed on the Preliminary Site Plans -Project Number BELS23115-C17	
Installation of a Rip Rap Channel for drainage	
Installation of 2 Bollards, asphalt curb along the sidewalk and 6" curb and gutter along the bottom of the new parking lot	
Striping of the new parking spots	
Installation of 9 concrete parking stops	
Final grading, sowing of grass seed and straw the disturbed grass areas	
Total	**$72,000.00**
Thank You! Includes Davis Bacon Wages	

Without Davis Bacon Wages $63,500-

Secretary/Treasurer

Directory Listing

MWAA last updated on
MAR 25, 2024 04:16 AM EST

Search Filters

Certification Type

NIGP

NAICS

City

State

ZIP Code

Business Category

All | contains | 689032

Match Found: 1 Sort By: SWaM Cert Show Entries: 5 Jump to [1 - 1]:

Applied Filters Reset Filters

Dominion Driveway and Parking Lot Paving, Inc.

Scott Shrader
2927 Adria Road
North Tazewell, VA 24630
Phone: (276) 979-8504 Ext:
Fax:
pave4u@roadrunner.com
www.dominiondriveway.com

Certification Number	689032

SWaM Certification Type

Small Start Date	09-06-2023
Micro Start Date	09-06-2023
SWaM Expiration Date	09-06-2028

NIGP Code and Description:

91394 PAVING/RESURFACING, ALLEY AND PARKING LOT
91227 CONSTRUCTION, IRRIGATION SYSTEM
91394

« ‹ 1 › »

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/26/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Leana Monk
Huffman Insurance Agency, Inc. P.O. Box 1010 Richlands VA 24641	PHONE (A/C, No, Ext): (276)964-4016 FAX (A/C, No): (276)964-4017 E-MAIL ADDRESS: leana.monk@huffmanins.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Erie Insurance Exchange	26271
INSURER B: Flagship City Insurance Co	35585
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED: Dominion Driveway & Parking Lot Paving, Inc.
2927 Adria Rd.
North Tazewell VA 24630

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:	Y		Q29-0123295	05/01/2023	05/01/2024	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 1,000,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			Q01-0640046	01/06/2024	01/06/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [X] RETENTION $ 0			Q29-0173043	03/21/2023	05/21/2024	EACH OCCURRENCE AGGREGATE	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		Q89-5101637	05/01/2023	05/01/2024	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Tazewell County School Board
506 Jeffersonville St
Tazewell VA 24651

Fax: Email:

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
Leana Monk

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COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation
9960 Mayland Drive, Suite 400, Richmond, VA 23233
Telephone: (804) 367-8500

EXPIRES ON
06-30-2024

NUMBER
2705135024

BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS BRK CEM FIC H/H HIC ISC LSC PAV ROC

DOMINION DRIVEWAY AND PARKING LOT PAVING INC
2927 ADRIA RD
NORTH TAZEWELL, VA 24630

Status can be verified at http://www.dpor.virginia.gov

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)

COMMONWEALTH of VIRGINIA
Department of Professional and Occupational Regulation

BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS BRK CEM FIC H/H HIC ISC LSC PAV ROC
NUMBER: 2705135024 EXPIRES: 06-30-2024

DOMINION DRIVEWAY AND PARKING LOT PAVING INC
2927 ADRIA RD
NORTH TAZEWELL, VA 24630

(FOLD)

Status can be verified at http://www.dpor.virginia.gov

DPOR-PC (02/2017)

COMMONWEALTH OF VIRGINIA

State Water Control Board

1111 East Main Street, Richmond, Virginia 23219

Responsible Land Disturber

Amanda Hankins-Shrader

CERTIFICATE NUMBER

RLD19210

EXPIRATION DATE

8/18/2024

VIRGINIA DEPARTMENT OF ENVIRONMENTAL QUALITY

This certificate is for your records and should be kept in a safe location. Please detach the above certificate and the two wallet size cards below. It is your responsibility to ensure that your certification is kept current and that you meet the requirements for re-certification before the expiration date.

COMMONWEALTH OF VIRGINIA
State Water Control Board
1111 East Main Street, Richmond, Virginia 23219

Responsible Land Disturber

Amanda Hankins-Shrader

Certificate Number

RLD19210

Expiration Date

8/18/2024

COMMONWEALTH OF VIRGINIA
State Water Control Board
1111 East Main Street, Richmond, Virginia 23219

Responsible Land Disturber

Amanda Hankins-Shrader

Certificate Number

RLD19210

Expiration Date

8/18/2024

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Bid for Drainage Project at Richlands Campus**

ENCLOSURE: Bid(s)

SUMMARY: Mr. Parkhurst will ask for approval of the bid from Little B Enterprises in the amount of $478,300.00 for the drainage project at the Richlands Campus.

RECOMMENDATION: That the Tazewell County School Board approve the bid from Little B Enterprises in the amount of $478,300.00 for the drainage project at the Richlands Campus.

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

PRODUCT OR SERVICE RES/RHS Drainage

DATE AND TIME OPENED 4/3/24 10:00am

INVITATION TO BID ☑ REQUEST FOR PROPOSAL ☐ QUOTE ☐

WITNESS TO OPENING:

SIGNATURE	COMPANY	TELEPHONE NUMBER
Mandi Hylton-King	Little B Enterprises	(276) 762-5497
Deborah Tiedgett	TCPS	276-988-5511
Jessica Cox	TCPS	276-988-5511

RECEIVED FROM:

COMPANY	RECEIVED	AMOUNT	NOTES
Little B Enterprises	4/3/24 9:44am	$478,300.00	
Main Street Builders	4/3/24 9:42am	$605,575.00	

97 Little B Drive
Castlewood, Virginia 24224
(276) 701-3822
hylton.kevin2@gmail.com

April 3, 2024

Ms. Jessica Cox
Finance Director
Tazewell County School Board
506 Jeffersonville Street
Tazewell, VA 24651

Dear Ms. Cox,

Please accept the following as Little B Enterprises official bid for the **Richlands Schools Drainage Issue** project. Included within this bid packet is a copy of our State of Virginia Contractors License, a copy of our insurance which meets your minimum requirements, and bonding documentation.

Our lump sum price for the project is **$478,300.00**. Our pricing is based on the attached scope of work provided by Bailey Engineering and Land Surveying, Inc.

We appreciate the opportunity to bid this work.

Best,

Kevin S. Hylton, President

PROJECT

RICHLANDS SCHOOLS DRAINAGE ISSUE

FOR

TAZEWELL COUNTY SCHOOL BOARD

DATE: March 12, 2024

SCOPE OF WORK

CAMPUS DRAINAGE CORRECTION:

The work is summarized but not limited to:

Drainage Item #1- Place newly manufactured manhole cap on top of existing manhole (Station 0+00) as shown on plans. Said cap will have two exit ports for the twin 30" HDPE pipes. Excavate trench and place the twin pipes at prescribed grade to the next existing manhole, installing a newly manufactured cap consisting of twin inlet and outlet ports for the 30" pipes. Provide a cost to patch the asphalt where this trenching has occurred. An existing pipe from a drop inlet will have to be rerouted, directed to and tapped into one of the twin pipes as shown on said plans. Continue to trench and install the new twin pipes across the proposed baseball field to the new manhole (approximate station 5+60). Cover trench with backfill of excavated earthen material. Continue to trench and lay the twin pipes until they daylight at approximate station 7+25. All pipes are to be bedded on 6" of #57 stone throughout the entire length. All excess material is to be placed in the old ponding area as shown on the plans.

Drainage Item #2-The installation of a new drainage ditch (see plans) and single HDPE 24" pipe to drain the old ponding area south of the Richlands Elementary School. All excess material from the placement of the twin 30" pipes and the single 24" HDPE pipes will be placed in the old ponding area to elevate this area so as to construct a new grass lined channel which will discharge into a newly placed 24" HDPE pipe. This pipe is to be placed as shown on the plans and will consist of one new manhole for the direction change at approximate station 4+05. This pipe will also be placed on 6" bedding of #57 stone. The pipe is to be in place prior to finalizing the ditch to grade to use all available material.

Drainage Item #3-Excavate and construct a new rip-rap lined channel beginning at the end of the new pipes discharge point. This channel will carry the discharge to the town's drainage system. Coordinate this construction with the town. Rip-rap per the cross section schematic.

All work is to be done with E&S standards being adhered to. Silt fence around all areas susceptible to sediment run-off.

The Hanover Insurance Company
Citizens Insurance Company of America
Massachusetts Bay Insurance Company

BID BOND

CONTRACTOR:
(Name, legal status and address)
Little B Enterprises, Inc.
PO Box 277
Castlewood, VA 24224

SURETY:
(Name, legal status and principal place of business)
The Hanover Insurance Company
440 Lincoln Street
Worcester, MA 01653

OWNER:
(Name, legal status and address)
Tazewell County School Board
506 Jefferson Street
Tazewell, VA 24651

BOND AMOUNT: Five Percent of Bid (5% of Bid)

PROJECT:
(Name, location or address, and Project Number, if any)
Drainage Improvements Richlands Elementary School

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

The Hanover Insurance Company vouches that the original text of this document conforms exactly to the text in AIA Document A310 (2010 Edition) Bid Bond.

Signed and sealed this 26th day of March, 2024.

Witness

By: _____

Name: SHELIA FLEMING

Little B Enterprises, Inc.

(Contractor as Principal)

By: _____ (Seal)

Name: KEVIN S. HYLTON

Title: PRESIDENT

Witness

By: _____

Name: William Faddis

The Hanover Insurance Company

THE HANOVER INSURANCE COMPANY INCORPORATED 1972 NEW HAMPSHIRE

By: Robin D Deatherage (Seal)

Name: Robin Deatherage

Title: Attorney-in-fact

The Hanover Insurance Company vouches that the original text of this document conforms exactly to the text in AIA Document A310 (2010 Edition) Bid Bond.

THE HANOVER INSURANCE COMPANY
MASSACHUSETTS BAY INSURANCE COMPANY
CITIZENS INSURANCE COMPANY OF AMERICA

POWER OF ATTORNEY

THIS Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

KNOW ALL PERSONS BY THESE PRESENTS:

That THE HANOVER INSURANCE COMPANY and MASSACHUSETTS BAY INSURANCE COMPANY, both being corporations organized and existing under the laws of the State of New Hampshire, and CITIZENS INSURANCE COMPANY OF AMERICA, a corporation organized and existing under the laws of the State of Michigan, (hereinafter individually and collectively the "Company") does hereby constitute and appoint,

Robin Deatherage, Susan Lewis, Nancy McGinnis, Karen McKay and/or Etta Yates

Of **TrustPoint Insurance of Roanoke, VA** each individually, if there be more than one named, as its true and lawful attorney(s)-in-fact to sign, execute, seal, acknowledge and deliver for, and on its behalf, and as its act and deed any place within the United States, any and all surety bonds, recognizances, undertakings, or other surety obligations. The execution of such surety bonds, recognizances, undertakings or surety obligations, in pursuance of these presents, shall be as binding upon the Company as if they had been duly signed by the president and attested by the secretary of the Company, in their own proper persons. Provided however, that this power of attorney limits the acts of those named herein; and they have no authority to bind the Company except in the manner stated and to the extent of any limitation stated below:

Any such obligations in the United States, not to exceed Twenty Million and No/100 ($20,000,000) in any single instance

That this power is made and executed pursuant to the authority of the following Resolutions passed by the Board of Directors of said Company, and said Resolutions remain in full force and effect:

RESOLVED: That the President or any Vice President, in conjunction with any Vice President, be and they hereby are authorized and empowered to appoint Attorneys-in-fact of the Company, in its name and as it acts, to execute and acknowledge for and on its behalf as surety, any and all bonds, recognizances, contracts of indemnity, waivers of citation and all other writings obligatory in the nature thereof, with power to attach thereto the seal of the Company. Any such writings so executed by such Attorneys-in-fact shall be binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company in their own proper persons.

RESOLVED: That any and all Powers of Attorney and Certified Copies of such Powers of Attorney and certification in respect thereto, granted and executed by the President or Vice President in conjunction with any Vice President of the Company, shall be binding on the Company to the same extent as if all signatures therein were manually affixed, even though one or more of any such signatures thereon may be facsimile. (Adopted October 7, 1981 – The Hanover Insurance Company; Adopted April 14, 1982 – Massachusetts Bay Insurance Company; Adopted September 7, 2001 – Citizens Insurance Company of America and affirmed by each Company on March 24, 2014)

IN WITNESS WHEREOF, THE HANOVER INSURANCE COMPANY, MASSACHUSETTS BAY INSURANCE COMPANY and CITIZENS INSURANCE COMPANY OF AMERICA have caused these presents to be sealed with their respective corporate seals, duly attested by two Vice Presidents, this 9th day of **December, 2021**.

THE HANOVER INSURANCE COMPANY
MASSACHUSETTS BAY INSURANCE COMPANY
CITIZENS INSURANCE COMPANY OF AMERICA

Bryan J. Salvatore, Executive Vice President

THE HANOVER INSURANCE COMPANY
MASSACHUSETTS BAY INSURANCE COMPANY
CITIZENS INSURANCE COMPANY OF AMERICA

James H. Kawiecki, Vice President

THE COMMONWEALTH OF MASSACHUSETTS)
COUNTY OF WORCESTER) ss.

On this 9th day of **December, 2021** before me came the above named Executive Vice President and Vice President of The Hanover Insurance Company, Massachusetts Bay Insurance Company and Citizens Insurance Company of America, to me personally known to be the individuals and officers described herein, and acknowledged that the seals affixed to the preceding instrument are the corporate seals of The Hanover Insurance Company, Massachusetts Bay Insurance Company and Citizens Insurance Company of America, respectively, and that the said corporate seals and their signatures as officers were duly affixed and subscribed to said instrument by the authority and direction of said Corporations.

ARLEEN V. SIMONS
Notary Public
COMMONWEALTH OF MASSACHUSETTS
My Commission Expires
June 15, 2023

Arleen V. Simons, Notary Public
My Commission Expires **June 15, 2023**

I, the undersigned Vice President of The Hanover Insurance Company, Massachusetts Bay Insurance Company and Citizens Insurance Company of America, hereby certify that the above and foregoing is a full, true and correct copy of the Original Power of Attorney issued by said Companies, and do hereby further certify that the said Powers of Attorney are still in force and effect.

GIVEN under my hand and the seals of said Companies, at Worcester, Massachusetts, this 26th day of March, 2024.

CERTIFIED COPY

THE HANOVER INSURANCE COMPANY
MASSACHUSETTS BAY INSURANCE COMPANY
CITIZENS INSURANCE COMPANY OF AMERICA

John A. Rowedder, Vice President

SURETY BOND SEAL ADDENDUM
THE HANOVER INSURANCE COMPANY

Due to the logistical challenges posed by the use of traditional physical corporate seals during the COVID-19 pandemic, The Hanover Insurance Company ("Hanover") has authorized its Attorneys-in Fact to affix Hanover's digital image of the Hanover Corporate Seal to any bond executed on behalf of Hanover by any such Attorney-in-Fact by attaching this Addendum to said bond.

To the extent this Addendum is attached to a bond that is executed on behalf of Hanover by its Attorney-in Fact, Hanover hereby agrees that the seal below shall be deemed affixed to said bond to the same extent as if its raised corporate seal was physically impressed upon the face of the bond.

Dated this 7th day of April, 2020

The Hanover Insurance Company



By: James H Kawiecki

Its: James H. Kawiecki, President Surety

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/26/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Trustpoint Insurance 16 E Church Ave Roanoke VA 24011	**CONTACT NAME:** Karen McKay **PHONE (A/C, No, Ext):** (423) 573-9053 **FAX (A/C, No):** (423) 573-9053 **E-MAIL ADDRESS:** kmckay@trustpointins.com
INSURED Little B Enterprises Inc. PO Box 277 97 Little B Drive Castlewood VA 24224	**INSURER(S) AFFORDING COVERAGE** / **NAIC #** **INSURER A :** Selective Insurance Company of the Southeast — 39926 **INSURER B :** Builders Mutual Insurance Company — 10844 **INSURER C :** **INSURER D :** **INSURER E :** **INSURER F :**

COVERAGES **CERTIFICATE NUMBER:** 24-25 Cert **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [ ] LOC [ ] OTHER:			S2012056	01/01/2024	01/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 500,000 $ 15,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [ ] HIRED AUTOS ONLY [ ] NON-OWNED AUTOS ONLY			S2012056	01/01/2024	01/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 1,000,000 $ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			S2012056	01/01/2024	01/01/2025	EACH OCCURRENCE AGGREGATE [ ]	$ 10,000,000 $ 10,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		WCP 1082931 02	01/01/2024	01/01/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Project: Drainage Improvements to Richlands Elementary Baseball Field.

CERTIFICATE HOLDER

Tazewell County School Board
506 Jeffersonville Street
Tazewell VA 24651-5396

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Carl Deacon

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Main Street Builders
HONESTY | INTEGRITY | QUALITY

Emailed 4/3/24 9:42am

BID FORM

Bid Submitted By:
Main Street Builders, LLC
311 S Walker Street
Princeton, WV 24740

Dated: April 3, 2024

Delivered To: **Tazewell County Public Schools**
Ms. Jessica Cox, Finance Director

For Project: **Richlands Elementary School Drainage Improvements**

Reference Documents:
"RES Water Pipe Drainage" as prepared by Bailey Engineering & Land Surveying, dated January 29, 2024, including "Invitation to Bid – Drainage Improvements Richlands Elementary School" dated March 19, 2024, as prepared by Tazewell County Public Schools

Addenda: None

Main Street Builders hereby proposes to furnish all materials, labor, and equipment to perform the work specified in the documents except as outlined below under "Exclusions."

The contractor certifies that it will comply with all applicable drug free, anti-discrimination and equal opportunity requirements contained in the solicitation. Main Street Builders is a Virginia Class "A" licensed contractor. If notified in writing of the acceptance of our proposal, agrees to provide performance and payment bonds as specified.

Main Street Builders agrees to perform the aforementioned work, subject to the conditions below, for the sum of:

$605, 575.00 Six Hundred Five Thousand Five Hundred Seventy-Five Dollars

EXCLUSIONS:

1) It is understood and agreed that the Owner, Tazewell County Schools, shall obtain and pay for any and all permits required by authorities having jurisdiction, including VDOT, DEQ or local municipalities. No work on the site shall commence until these permits have been acquired.
2) It is understood that the Owner will obtain any required easements, rights of way, and access necessary and prior to the execution of the work required for the project.

Signed: M. Adam Sarver – Member Date: 4/3/24 Witness:

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Main Street Builders, LLC
311 S. Walker Street - P. O. Box 309
Princeton, WV 24740

SURETY:
(Name, legal status and principal place of business)

Ohio Farmers Insurance Company
P. O. Box 5001
Westfield Center, OH 44251-5001

OWNER:
(Name, legal status and address)

Tazewell County Public Schools
506 Jeffersonville Street
Tazewell, VA 24651

BOND AMOUNT: $ Five Percent of the Total Amount Bid (5%)

PROJECT:
(Name, location or address, and Project number, if any)

Drainage System Improvements - Richlands Elementary School

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

Init.

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User Notes: (1349595435)

Signed and sealed this 3rd day of April, 2024

(Witness)

Main Street Builders, LLC
(Contractor as Principal) (Seal)

(Title)

(Witness)

Ohio Farmers Insurance Company
(Surety) (Seal)

(Title) (Attorney-in-Fact)

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User Notes: (1349595435)

Init.

/

General
Power
of Attorney

CERTIFIED COPY

POWER NO. **4752402 00**

Westfield Insurance Co.
Westfield National Insurance Co.
Ohio Farmers Insurance Co.

Westfield Center, Ohio

Know All Men by These Presents, That WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, corporations, hereinafter referred to individually as a "Company" and collectively as "Companies," duly organized and existing under the laws of the State of Ohio, and having its principal office in Westfield Center, Medina County, Ohio, do by these presents make, constitute and appoint

RICHARD L. HIGGINBOTHAM, BUNNIE MARIE PERRINE, JEFFERY O'DELL, ROBIN M. HUBBARD-SHERROD, LISA G. ASBURY, JOINTLY OR SEVERALLY

of **CHARLESTON** and State of **WV** its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver **any and all bonds, recognizances, undertakings, or other instruments or contracts of suretyship in any penal limit.**

LIMITATION: THIS POWER OF ATTORNEY CANNOT BE USED TO EXECUTE NOTE GUARANTEE, MORTGAGE DEFICIENCY, MORTGAGE GUARANTEE, OR BANK DEPOSITORY BONDS.

and to bind any of the Companies thereby as fully and to the same extent as if such bonds were signed by the President, sealed with the corporate seal of the applicable Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney(s)-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolution adopted by the Board of Directors of each of the WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY:

"Be It Resolved, that the President, any Senior Executive, any Secretary or any Fidelity & Surety Operations Executive or other Executive shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

The Attorney-in-Fact. may be given full power and authority for and in the name of and on behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements of indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be as binding upon the Company as if signed by the President and sealed and attested by the Corporate Secretary."

"Be It Further Resolved, that the signature of any such designated person and the seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signatures or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached." (Each adopted at a meeting held on February 8, 2000).

In Witness Whereof, WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY have caused these presents to be signed by their **National Surety Leader** and **Senior Executive** and their corporate seals to be hereto affixed this **01st** day of **MAY** A.D., **2022** .

Corporate Seals Affixed

WESTFIELD INSURANCE COMPANY
WESTFIELD NATIONAL INSURANCE COMPANY
OHIO FARMERS INSURANCE COMPANY

By: Gary W. Stumper, *National Surety Leader* and *Senior Executive*

State of Ohio
County of Medina ss.:

On this **01st** day of **MAY** A.D., **2022** , before me personally came **Gary W. Stumper** to me known, who, being by me duly sworn, did depose and say, that he resides in **Medina, OH;** that he is **National Surety Leader** and **Senior Executive** of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, the companies described in and which executed the above instrument; that he knows the seals of said Companies; that the seals affixed to said instrument are such corporate seals; that they were so affixed by order of the Boards of Directors of said Companies; and that he signed his name thereto by like order.

Notarial Seal Affixed

State of Ohio
County of Medina ss.:

David A. Kotnik, Attorney at Law, *Notary Public*
My Commission Does Not Expire (Sec. 147.03 Ohio Revised Code)

I, **Frank A. Carrino,** Secretary of WESTFIELD INSURANCE COMPANY, WESTFIELD NATIONAL INSURANCE COMPANY and OHIO FARMERS INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Companies, which is still in full force and effect; and furthermore, the resolutions of the Boards of Directors, set out in the Power of Attorney are in full force and effect.

In Witness Whereof, I have hereunto set my hand and affixed the seals of said Companies at Westfield Center, Ohio, this **3rd** day of **April** A.D., **2024**.

Frank A Carrino *Secretary*

Frank A. Carrino, *Secretary*

BPOAC2 (combined) (03-22)

COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation
9960 Mayland Drive, Suite 400, Richmond, VA 23233
Telephone: (804) 367-8500

EXPIRES ON
04-30-2024

NUMBER
2705133610

BOARD FOR CONTRACTORS
CLASS A CONTRACTOR
CLASSIFICATIONS BRK CEM CIC H/H PTC RFC ROC

MAIN STREET BUILDERS LLC
PO BOX 309
PRINCETON, WV 24740

DPOR

Dorothea J. Wells, Director

Status can be verified at http://www.dpor.virginia.gov

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)

DPOR COMMONWEALTH of VIRGINIA
Department of Professional and Occupational Regulation

CLASS A BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS BRK CEM CIC H/H PTC RFC ROC
NUMBER: 2705133610 EXPIRES: 04-30-2024

MAIN STREET BUILDERS LLC
PO BOX 309
PRINCETON, WV 24740

(FOLD)

COMMONWEALTH OF VIRGINIA

Department of Environmental Quality

Responsible Land Disturber

Michael Adam Sarver

CERTIFICATE NUMBER
RLD17449

EXPIRATION DATE
2/20/2027

VIRGINIA DEPARTMENT OF ENVIRONMENTAL QUALITY

This certificate is for your records and should be kept in a safe location. Please detach the above certificate and the two wallet size cards below. It is your responsibility to ensure that your certification is kept current and that you meet the requirements for re-certification before the expiration date.

COMMONWEALTH OF VIRGINIA
Department of Environmental Quality

Responsible Land Disturber

Michael Adam Sarver

Certificate Number
RLD17449

Expiration Date
2/20/2027

COMMONWEALTH OF VIRGINIA
Department of Environmental Quality

Responsible Land Disturber

Michael Adam Sarver

Certificate Number
RLD17449

Expiration Date
2/20/2027

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Approval of Bid for Tazewell Intermediate Windows**

ENCLOSURE: Bid(s)

SUMMARY: Mr. Parkhurst will ask for approval of the bid from Bluefield Glass Interior in the amount of $372,400.00 for Tazewell Intermediate Windows.

RECOMMENDATION: That the Tazewell County School Board approve the bid from Bluefield Glass Interior in the amount of $372,400.00 for Tazewell Intermediate Windows.

Rigor • Relevance • Relationships
TAZEWELL County Public Schools

PRODUCT OR SERVICE TIS Windows

DATE AND TIME OPENED 4/3/24 10:10am

INVITATION TO BID ☑ REQUEST FOR PROPOSAL ☐ QUOTE ☐

WITNESS TO OPENING:

SIGNATURE	COMPANY	TELEPHONE NUMBER
No Vendors @ Bid Opening J Cox		
Deborah Bragg	TCPS	276-988-5511
Jessica Cox	TCPS	276-988-5511

RECEIVED FROM:

COMPANY	RECEIVED	AMOUNT	NOTES
Eastern Door & Glass	4/3/24 9:04am	$410,000.00	
Bluefield Glass & Interiors	3/26/24	$372,400.00	

BID PROPOSAL FOR TAZEWELL INTERMEDIATE SCHOOL
WINDOW REPLACEMENT
BID DATE: April 3, 2024
BID TIME: 10:00 AM

311 S Walker St |PO Box 1737 | Princeton, WV 24740
p: 304.425.1983 f: 304.425.2171 WV048762 VA2705145580A

To: Tazewell County Public Schools
506 Jefferson Street
Tazewell, VA 24651

Propose to furnish all labor, material and equipment necessary to install (83) new white aluminum storefront fixed windows .

BASE BID **$ 410,000.00**

PRICE INCLUDES:

* Remove and dispose of existing windows
* New 2" x 4 1/2" bone white aluminum thermally broken storefront system
* All glazing as specified in ITB
* All joint sealants interior and exterior
* Shop Drawings

EXCLUSIONS:

* Sales Tax, B&O Tax, Bond (if required add 2%)
* Hazardous materials testing or demolition
* New window blinds
* New interior trim around windows
* Window stools
* Electrical or hvac through window connections

NOTES:

* Price is valid for 30 days from the date of this proposal
* Net 30 days

Respectfully Submitted,

M. Adam Sarver
Eastern Door & Glass, LLC

510 Blue Prince Rd
PO Box 6056
Bluefield WV 24701

BLUEFIELD GLASS & Interiors
Commercial • Residential • Equipment

Phone: (304) 325-0588
Toll Free: (888) 304-0588
Fax: (304) 325-7450

To:	Tazewell County School Board	**Contact:**	**Eugene Parkhurst**
Project:	Tazewell Intermediate Window Replacements	**Phone:**	276-979-6580
Location:	Tazewell County, VA	**Email:**	eparkhurst@tcpsva.org
Date:	3/26/24	**Cell:**	

Bluefield Glass and Interiors will provide the labor, materials, and equipment to perform the following:

Remove and dispose of 83 window openings in the school building as discussed with Mr. Parkhurst. Any exterior vents, wiring or piping to exterior of building through window opening to be removed by others prior to demo.

Furnish and install aluminum Kawneer 451T thermally broken storefront framing in the existing 83 openings mentioned above. Framing to be 2" x 4-1/2". Finish to be bone white Permafluor painted. Glazing to be 1" insulated glass units with safety glazing consisting of ¼" Bronze tempered / ½" A.S./ 5/16 clear Laminated safety glass on all frames located with 7' and below of exterior walking surface. All other glazing to be ¼" bronze tempered / ½" A.S. / ¼" clear tempered. Glazing above interior ceiling height to be 1" white spandrel over clear. Any areas located in mechanical or kitchen area that require exterior venting 1" white insulated metal panels will be installed for vents by others.
Configuration of windows to match the existing ones as closely as possible.
Glazing samples to be provided prior to order for approval.

Total: $ 372,400.00

Emily D Weeks, President
Bluefield Glass & Interior

Qualifications:
Sealant will be used per manufacture's recommendations.
Abatement of hazardous material by others.
Davis Bacon Act wage included.
Permits are not included in the price.
Any item not specifically listed is not included in this proposal.

WV General Contractor
WV058848

VA Class A
2705 36413A

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Testing Update**

ENCLOSURE:

SUMMARY: Mrs. Ashby will share a testing update with Board members.

RECOMMENDATION: NA

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

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Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Summer School Update**

ENCLOSURE: NA

SUMMARY: Mr. McGee will share an update of the upcoming summer school session with Board members.

RECOMMENDATION: NA

506 Jeffersonville Street
Tazewell, VA 24651-5396
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Fax (276) 988-1976
www.tcpsva.org

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County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Insurance Update**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will share an insurance update with Board members.

RECOMMENDATION: NA

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TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Chris Moir, Chair
Donna Whittington, Vice-Chair
Irene Mullins
Erik Robinson
David Woodard

April 8, 2024

SUBJECT: **Superintendent's Update**

ENCLOSURE:

SUMMARY: Dr. Stacy will share various school updates with Board members.

RECOMMENDATION: Informational only

TAZEWELL COUNTY PUBLIC SCHOOLS
MEMBERSHIP SUMMARY
MARCH 2024

	MEMBERSHIP														ATTENDANCE	
SCHOOL	**K**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**TOTAL**	**ADA**	**% ATT**
Graham High										159	131	112	123	525	491.7	93.70
Richlands High										153	141	129	160	583	540.6	93.05
Tazewell High										123	135	125	128	511	467.5	91.87
Subtotal										435	407	366	411	1619		91.56
Graham Middle							107	98	116					321	299.8	93.29
Richlands Middle							150	167	144					461	429.5	92.77
Tazewell Middle							126	123	124					373	348.0	92.76
Subtotal							383	388	384					1155		92.91
Abbs Valley Elementary	17	20	29	17	20	26								129	119.0	91.78
Cedar Bluff Elementary	44	64	65	56	54	50								333	301.1	90.57
Dudley Primary	88	130												218	202.1	92.94
Graham Intermediate			87	102	96	96								381	358.9	94.27
Richlands Elementary	87	82	98	89	90	67								513	467.0	91.12
Tazewell Primary	132	124	130											386	349.0	90.51
Tazewell Intermediate				127	117	124								368	339.9	92.09
Subtotal	368	420	409	391	377	363								2328		91.28
TOTALS	368	420	409	391	377	363	383	388	384	435	407	366	411	5102	3214.1	92.08

PreK:	
Abbs Valley	26
Cedar Bluff	17
Dudley Primary	28
Richlands Elementary	48
Tazewell Primary	48

Total PreK 167

Total K-12: 5,102
Total PreK: 167
Division Total: 5,269

12th grade enrollment numbers include former graduates who still qualify for educational services. GHS, 1 student; RHS 3 students; THS 2 students

TAZEWELL COUNTY PUBLIC SCHOOLS
MEMBERSHIP REPORT 2023 2024

SCHOOL	AU	SEP	OCT	NO	DEC	AN	EB	MAR	APR	MAY	UN
Graham High	538	536	531	529	529	529	527	525			
Richlands High	606	603	597	587	587	587	585	583			
Tazewell High	514	511	514	511	510	512	512	511			
Subtotal	1658	1650	1642	1627	1626	1628	1624	1619	0	0	0
Graham Middle	329	325	323	323	322	323	322	321			
Richlands Middle	468	472	473	471	471	469	466	461			
Tazewell Middle	382	378	382	381	383	377	378	373			
Subtotal	1179	1175	1178	1175	1176	1169	1166	1155	0	0	0
Abbs Valley Elementary	152	155	157	156	156	155	157	155			
Cedar Bluff Elementary	354	351	350	349	348	345	349	350			
Dudley Primary	241	242	243	242	242	247	245	246			
Graham Intermediate	380	383	385	389	388	385	383	381			
Richlands Elementary	560	565	563	565	566	565	563	561			
Tazewell Primary	442	435	434	438	435	436	437	434			
Tazewell Intermediate	360	364	363	368	369	368	370	368			
Subtotal	2489	2495	2495	2507	2504	2501	2504	2495	0	0	0
TOTALS	5326	5320	5315	5309	5306	5298	5294	5269	0	0	0

Homebound Homebase numbers below are not included in overall total. Homebound Homebase students are counted in their home schools. Brea down by school is shown below:

School	August Homebase	August Homebound	September Homebase	September Homebound	October Homebase	October Homebound	November Homebase	November Homebound	December Homebase	December Homebound
AVES	0	0	0	0	0	1	0	4	1	2
CBES	0	0	0	0	0	0	0	3	0	0
DPS	0	0	0	0	0	0	0	1	0	1
GIS	0	0	0	0	0	0	1	0	3	2
RES	0	0	0	2	0	2	0	3	0	4
TPS	0	0	1	0	2	0	2	2	3	6
TIS	0	0	0	1	0	1	0	1	1	0
GMS	1	0	1	1	1	0	1	3	1	3
RMS	0	1	0	1	0	1	0	2	0	2
TMS	0	0	0	0	1	3	1	3	1	1
GHS	0	2	0	4	0	5	0	8	0	6
RHS	0	5	0	8	4	11	7	18	7	21
THS	1	1	1	2	1	5	2	11	1	9
Total	**2**	**9**	**3**	**19**	**9**	**29**	**14**	**59**	**18**	**57**

	January Homebase	January Homebound	February Homebase	February Homebound	March Homebase	March Homebound	April Homebase	April Homebound	May Homebase	May Homebound
AVES	0	0	0	1	0	0	0	0		
CBES	0	0	0	0	0	2	0	0		
DPS	1	1	0	0	0	0	0	0		
GIS	2	2	1	1	0	0	0	0		
RES	0	3	0	13	1	0	0	0		
TPS	3	1	3	4	1	0	0	0		
TIS	1	0	1	2	1	1	0	0		
GMS	1	1	2	0	1	5	0	0		
RMS	2	4	1	7	2	10	0	0		
TMS	0	0	0	3	5	3	0	0		
GHS	0	2	0	8	0	2	0	0		
RHS	7	14	8	16	5	32	0	0		
THS	0	8	1	12	10	10	0	0		
Total	**17**	**36**	**17**	**67**	**26**	**65**	**0**	**0**	**0**	**0**

TCCTC Stude t or or at o al ur o e o l ou t luded o e ool abo e

	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May
GHS							66	66		
RHS							97	97		
THS							143	143		
BHS							30	30		
Total							**336**	**336**		