

Johnson City Board of Education Regular Meeting
February 3, 2025 6:00 PM
Central Office

1. CALL TO ORDER AND OPENING

- 1.A. Call to Order and Welcome
Jonathan Kinnick, Board Chair
- 1.B. Moment of Silence
Jonathan Kinnick, Board Chair
- 1.C. Pledge of allegiance to the flag
Students from Towne Acres
- 1.D. Opening
Students from Towne Acres
- 1.E. Art work on display
Students from Towne Acres
- 1.F. Update on Towne Acres
Dr. Josh Simmons, Principal

2. RECOGNITIONS

3. ADOPTION OF AGENDA

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

5. REPORTS FROM SUPERINTENDENT AND STAFF

- 5.A. Building Projects Update
Mr. Brian Ross
- 5.B. Financial Report Ending December 31, 2024
Ms. Leia Valley
- 5.C. Update on Sales Tax - PEP
Ms. Leia Valley
- 5.D. Internal School Audit Report
- 5.E. Raptor Update

6. UNFINISHED BUSINESS

- 6.A. Interim Superintendent Contract

6.B. Tennessee School Board Association: Johnson City Superintendent Search
(Microsoft Teams)

- Adoption of Criteria and Vacancy Announcement

6.C.

Tammy Grissom, TSBA Executive Director

7. CONSENT AGENDA

7.A. Approval of Minutes

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

7.C. Request to Transfer Funds

7.D. Overnight Field Trip Requests

7.E. Proposed Fundraiser Activities

7.F. Second Reading for Policies 1.806 and 3.218

7.G. Special Courses for 2025-26: US History through Film & Holocaust Studies

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

9. NEW BUSINESS

9.A. Current Meeting Communication Follow Up

10. INFORMATION ITEMS

10.A. BOE Calendar of Events

10.B. Personnel Items

10.C. Donations

10.D. Professional Development

11. COMMITTEE REPORTS

12. BOARD UPDATES AND DISCUSSION

13. MEETING DATES

14. **ADJOURNMENT**



BELIEFS

To be successful, Johnson City Schools must...

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

MISSION

To enable all students to achieve excellence.

VISION

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

GOAL

Advance student achievement in all curricular and extra-curricular programs

GOAL

Pursue and efficiently manage internal and external school funding

GOAL

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

GOAL

Improve communication, collaboration, and involvement

GOAL

Champion innovation and the effective use of technology



JOHNSON CITY SCHOOLS

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

Recognitions for February 2025 Board of Education Meeting

District wide Spelling Bee Winner: Ameya Singh from Cherokee Elementary. The runner-up was Swetank Bangaru from Towne Acres

School level Spelling Bee Winners:

- Cherokee Elementary: **Ameya Singh**
- Fairmont Elementary: **Emmarie Chandley**
- Lake Ridge Elementary: **Jaylie Campbell**
- Mountain View Elementary: **Connor Cook**
- North Side Elementary: **Asher Delargy**
- South Side Elementary: **Tate Wassinger**
- Towne Acres Elementary: **Swetank Bangaru**
- Woodland Elementary: **Stephanie Lowe**
- Indian Trail Middle School: **Eva Maas**
- Liberty Bell Middle School: **Joshua Olson**



BOARD OF EDUCATION

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

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



Towne Acres Elementary – New School (\$45M project budget)

- Project budget is \$45M for construction, design, and additional services
- Design Development (DD) drawings and cost estimate are complete
- There is a concern about bids exceeding the budget; Design adjustments are being considered
- Bidding pushed to May to allow additional design time; Endeavor to still complete construction by Jul 2027

Secure Foyer Improvements – Cherokee, North Side, Mountain View, Topper Academy, Columbus Powell

- Construction drawings are nearly complete
- Construction bidding scheduled for 2/27/25
- Recommendation is one contractor for all projects, subject to further discussion at pre-bid meeting on 2/6/25

Security Film – Selected locations at all 12 school facilities

- Installation complete at Topper Academy
- Installation started at Science Hill

South Side HVAC Improvements

- Duct cleaning, sanitizing, and filter changes are complete
- New equipment is being delivered for installation during school breaks

Liberty Bell

Contractor has been given notice to proceed, handrails are ordered and must be fabricated, completion is expected by the end of February. The plan was to be completed by the end of spring break.

Mountain View

Are still in negotiations with insurance but Mr. Ross has been instructed to proceed with procurement of quotes and get the project moving.

SCHOOL BOARD AGENDA ITEM
February 3, 2025 Meeting

ACTION ITEM

TOPIC: Financial Report for the month ending December 31, 2024.

BACKGROUND INFORMATION:

The un-audited financial report for the month ending December 31, 2024 is attached for your review.

Revenues:

Revenues received the month of December totaled \$8,843,240, primarily consisting of the State of TN TISA payment, Local Option Sales Tax, Property Tax and the monthly appropriation from the City.

Local Option Sales Tax receipted for the month was \$1,686,551. Through the month of December, Local Option Sales Tax collections has seen a decrease of 0.5% compared to December 31, 2023. The July and August 2023 receipts still included the additional 50% funding from Washington County. Adjusted for the Washington County Funding percentage change, Local Option Sales Tax receipts have seen a 2.8% increase compared to December 31, 2023.

JC Schools received the TISA Outcomes totaling \$788,155 for 23-24 student performance. Of that amount, \$338,138 is budgeted to fund the attendance support staff, leaving \$450,017 to be budgeted for one-time expenditures or to cover expenditures budgeted from fund balance.

At the end of December, revenues totaled \$43,626,941 for the year. Total Revenues were down 1.2% from December 2023 due to property tax collections. Total revenues received through December 31, 2024 were at 45.1% of the budget. In comparison, last year total revenues received through December 31, 2023 were at 46.7% of the budget.

Expenditures:

Expenditures for the month of December totaled \$8,113,014. Legal services paid in the month of December totaled \$12,446 for services received in the month of October and November.

Total expenditures for the year through December were \$44,690,386. Total expenditures as of December 31, 2024 were at 43.9% of the budget. In comparison, expenditures as of December 31, 2023 were at 44.5% of the budget.

Fund Balance:

The General Purpose School Fund Balance had a net decrease through December 31, 2024 of \$1,063,445. For the year, total Fund Balance is budgeted to decrease \$1,970,663. Total Fund Balance at the end of December was \$17,065,399. Fund balance exceeded the fund balance target by \$1,339,590.

Tax Rate Information:

Included is the tax rates for the surrounding systems. These are the updated rates for 2024. Washington County had a tax increase, however due to the county also experiencing a reappraisal year, the property tax rate is less than the previous year. Other localities with increases include Sullivan County, Hawkins County, Bristol, and a number of municipalities in Hawkins County. Sullivan County is scheduled for reappraisals in 2025.

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

Respectfully Submitted: *Leia Valley*

Johnson City Schools
Year To Date Comparisons
For the Month Ending December 31, 2024

	<u>Y-T-D</u> <u>12/31/23</u>	<u>Y-T-D</u> <u>12/31/24</u>	<u>Difference in</u> <u>Dollars</u>	<u>Difference in</u> <u>Percentage</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>
Revenues:						
County Property Tax - Current	\$ 3,235,909	\$ 2,349,946	\$ (885,963)	-27.38%	\$ 13,025,608	\$ 12,587,095
Local Option Sales Tax	10,351,310	10,296,790	(54,520)	-0.53%	20,452,380	20,285,391
TISA (Previously BEP)	23,298,595	23,606,562	307,967	1.32%	45,600,346	45,733,085
Tuition	129,973	153,770	23,797	18.31%	232,881	250,000
All Other Revenues	7,132,781	7,219,872	87,091	1.22%	17,816,473	17,866,922
Total Revenues	<u>\$ 44,148,568</u>	<u>\$ 43,626,941</u>	<u>\$ (521,627)</u>	<u>-1.18%</u>	<u>\$ 97,127,687</u>	<u>\$ 96,722,493</u>
Percentage of Revenue Budget Collected to Date		45.11%				
Percentage/Dollar Amount of Revenue Budget left to be Collected		54.89%				<u>\$ 53,095,552</u>
Expenditures:						
Salaries	\$ 28,670,156	\$ 29,619,715	\$ 949,559	3.31%	\$ 62,469,259	\$ 64,159,474
Benefits	8,485,934	8,838,128	352,194	4.15%	17,464,091	19,186,766
Electricity	823,908	832,709	8,801	1.07%	1,842,362	1,900,000
Water/Sewer	126,142	121,405	(4,737)	-3.76%	278,093	300,000
Natural Gas	69,727	48,976	(20,751)	-29.76%	217,563	275,000
Disposal Fees	58,492	51,374	(7,118)	-12.17%	146,187	130,000
Gasoline	14,837	19,881	5,044	33.99%	52,714	51,000
Technology/Instructional Equipment	1,240,682	115,198	(1,125,484)	-90.71%	2,192,616	195,895
Capital Outlay	1,152,305	869,775	(282,530)	-24.52%	2,469,449	3,263,374
All Other Expenditures	4,768,836	4,173,226	(595,610)	-12.49%	12,511,636	12,414,092
Total Expenditures	<u>\$ 45,411,019</u>	<u>\$ 44,690,386</u>	<u>\$ (720,633)</u>	<u>-1.59%</u>	<u>\$ 99,643,971</u>	<u>\$ 101,875,602</u>
Percentage of Expenditure Budget Spent to Date		43.87%				
Percentage/Dollar Amount of Expenditure Budget remaining		56.13%				<u>\$ 57,185,216</u>
Year-To-Date Revenues Over (Under) Expenditures	<u>\$ (1,262,451)</u>	<u>\$ (1,063,445)</u>	<u>\$ 199,006</u>	<u>-15.76%</u>	<u>\$ (2,516,284)</u>	<u>\$ (5,153,109)</u>

% of Fiscal Year Complete **50.00%**
 % of Fiscal Year Remaining **50.00%**

BOE POLICY 2.100 RESERVE FUNDS

Total Expenditure Budget - FY25 Budget	\$	101,875,602
Less:		
Operating Transfers	\$	62,739
Debt Service	\$	2,273,910
Capital Outlay	\$	3,263,374
Early Childhood	\$	554,091
Educare	\$	1,366,632
Total to deduct	\$	<u>7,520,746</u>
 Total Operating Budget	 \$	 94,354,856
 16% of the General Purpose School Fund Operating Budget	 \$	 <u><u>15,726,124</u></u>
 Monthly Operating Expense:		
Annual Operating Expense Budget	\$	94,354,856
Monthly Operating Expenses Budgeted	\$	7,862,905
2 Months Operating Expenses Budgeted	\$	<u><u>15,725,809</u></u>

<p>BOE Policy 2.100 as revised at the 5 o'clock 2-3-2014 BOE Meeting First reading April 2014 Second reading May 2014</p>
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Current Standing on Target Fund Balance		
*Target Unrestricted Fund Balance (as recommended at 2-3-2014 BOE Policy Meeting) 2 Months Operating Expenditures	\$	15,725,809
Current Fund Balance:		
3% Fund Balance	\$	2,808,843
Beginning of the Year Undesignated	\$	11,910,391
Current Revenues vs Expenditures	\$	(1,063,445)
Other Reserves	\$	3,409,610
Total Fund Balance	\$	<u>17,065,399</u>
 Target Overage as of 12/31/24	 \$	 <u><u>1,339,590</u></u>

JOHNSON CITY SCHOOLS					
Statement of Revenues, Expenditures, and Changes in Fund Balance					
For the Period Ended December 31, 2024					
					50.00%
		Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date
Revenues					
40110	Current Property Tax - Washington Co.	\$ 12,243,386	2,343,673	\$ 9,899,713	19.14%
40110	Current Property Tax - Sullivan Co.	\$ 238,036	459	\$ 237,577	0.19%
40110	Current Property Tax - Carter Co.	\$ 105,673	5,814	\$ 99,859	5.50%
40120	Trustee's Collections - Prior Year	\$ 280,555	(6,793)	\$ 287,348	-2.42%
40130	Circuit Clk./Clk. & Master Coll. - Prior Yr	\$ 100,000	36,472	\$ 63,528	36.47%
40140	Interest & Penalty	\$ 135,000	21,037	\$ 113,963	15.58%
40150	Pick-Up Taxes	\$ 5,500	4	\$ 5,496	0.07%
40162	Payments in Lieu of Taxes - Local Utilities	\$ 215,000	204,353	\$ 10,647	95.05%
40163	Payments in Lieu of Taxes - Other	\$ 18,000	11,457	\$ 6,543	63.65%
40210	Local Option Sales Tax - Washington Co.	\$ 19,980,455	10,106,158	\$ 9,874,297	50.58%
40210	Local Option Sales Tax - Sullivan Co.	\$ 176,648	99,047	\$ 77,601	56.07%
40210	Local Option Sales Tax - Carter Co.	\$ 128,288	91,586	\$ 36,702	71.39%
40270	Business Tax	\$ 517,000	160,922	\$ 356,078	31.13%
40275	Mixed Drink Tax	\$ 3,500	57	\$ 3,443	1.62%
40320	Bank Excise Tax	\$ 95,000	-	\$ 95,000	0.00%
	Total County Taxes	\$ 34,242,041	\$ 13,074,246	\$ 21,167,795	38.18%
41110	Marriage Licenses	\$ 1,700	906	\$ 794	53.28%
	Total Licenses and Permits	\$ 1,700	\$ 906	\$ 794	53.28%
43511	Tuition - Regular Day Students	\$ 250,000	153,770	\$ 96,230	61.51%
43517	Tuition - Online Learning	\$ 5,500	420	\$ 5,080	7.64%
43581	Tuition - EDUCARE	\$ 1,198,679	581,668	\$ 617,011	48.53%
43581	Tuition - ECLC	\$ 275,000	142,004	\$ 132,996	51.64%
43990	Other Charges for Services - Fingerprints	\$ 21,000	6,684	\$ 14,316	31.83%
43990	Print Shop Enterprise Account	\$ 40,000	15,259	\$ 24,741	38.15%
	Total Charges for Current Services	\$ 1,790,179	\$ 899,805	\$ 890,374	50.26%
44120	Leases/Rentals	\$ -	2,232	\$ (2,232)	#DIV/0!
44160	Retirees' Insurance Payments	\$ 18,000	13,160	\$ 4,840	73.11%
44170	Miscellaneous Refunds	\$ -	27,507	\$ (27,507)	#DIV/0!
44570	Contributions	\$ 19,135	19,299	\$ (164)	100.86%
44570	Contributions - Shoe Fund	\$ 10,000	5,387	\$ 4,613	53.87%
44570	Contributions - Homeless Fund	\$ -	2,658	\$ (2,658)	#DIV/0!
44570	Contributions - TVA South Side Grant	\$ 25,000	-	\$ 25,000	0.00%
44990	Other Local Revenue (STEAM 536)	\$ 1,000	600	\$ 400	60.00%
44990	Other Local Revenue (Misc)	\$ -	201	\$ (201)	#DIV/0!
	Total Other Local Revenues	\$ 73,135	\$ 71,044	\$ 2,091	97.14%
46510	Tennessee Investment in Student Achievement (TISA)	\$ 45,394,947	22,818,407	\$ 22,576,540	50.27%
46510	TISA Outcomes	\$ 338,138	788,155	\$ (450,017)	233.09%
46550	Driver Education	\$ 11,000	-	\$ 11,000	0.00%
46590	Other State Educational Funds	\$ -	-	\$ -	#DIV/0!
46610	Career Ladder	\$ 70,686	37,646	\$ 33,040	53.26%
46596	Paid Parental Leave	\$ 55,500	55,570	\$ (70)	100.13%
	Total State Education Funds	\$ 45,870,271	\$ 23,699,778	\$ 22,170,493	51.67%
47143	Education of the Handicapped Act - IDEA	\$ -	43,484	\$ (43,484)	#DIV/0!
	Total Federal Through State	\$ -	\$ 43,484	\$ -	#DIV/0!
47640	ROTC Reimbursement	\$ 75,000	24,309	\$ 50,691	32.41%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
					50.00%	
		Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date	
		Total Direct Federal Government	\$ 75,000	\$ 24,309	\$ 50,691	32.41%
48610		Donations	\$ -	1	\$ (1)	#DIV/0!
49800		Operating Transfers	\$ -	-	\$ -	#DIV/0!
49810		City General Fund Transfer - Operations	\$ 11,626,736	5,813,368	\$ 5,813,368	50.00%
49810		City General Fund Transfer - Transportation	\$ 3,043,431	-	\$ 3,043,431	0.00%
		Total Other Sources	\$ 14,670,167	\$ 5,813,369	\$ 8,856,798	39.63%
		Total Revenues	\$ 96,722,493	\$ 43,626,941	\$ 53,139,036	45.11%
		Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date	
		APPROPRIATIONS (Expenditures)				
		INSTRUCTION				
71100	116	Teachers	\$ 33,211,628	15,320,373	\$ 17,891,255	46.13%
71100	116	Safety Net Program (1-031)	\$ 49,000	13,883	\$ 35,118	28.33%
71100	116	RTI (534)	\$ 601,172	229,853	\$ 371,319	38.23%
71100	116	Four-Year Transition Plan (2-301)	\$ 6,120	-	\$ 6,120	0.00%
71100	116	Local Extended Contract (1-578)	\$ 258,055	21,932	\$ 236,123	8.50%
71100	116	Mountain View Orchestra (9-581)	\$ 8,825	-	\$ 8,825	0.00%
71100	116	Curriculum Development (538)	\$ 22,000	5,500	\$ 16,500	25.00%
71100	116	Teacher Stipends for Online Learning (555)	\$ 20,000	45,520	\$ (25,520)	227.60%
71100	117	Career Ladder	\$ 37,000	15,500	\$ 21,500	41.89%
71100	163	Educational Assistants	\$ 1,238,510	556,153	\$ 682,357	44.91%
71100	189	Other Salaries & Wages	\$ -	55,148	\$ (55,148)	#DIV/0!
71100	195	Substitute Teachers Certified	\$ 150,000	46,609	\$ 103,391	31.07%
71100	198	Substitute Teachers - Non Certified	\$ 554,120	234,603	\$ 319,517	42.34%
71100	201	Social Security	\$ 2,199,872	965,250	\$ 1,234,622	43.88%
71100	204	Retirement	\$ 2,439,854	1,112,681	\$ 1,327,173	45.60%
71100	206	Life Insurance	\$ 84,775	28,353	\$ 56,422	33.45%
71100	207	Medical Insurance	\$ 4,557,738	2,133,933	\$ 2,423,805	46.82%
71100	208	Dental Insurance	\$ 176,875	88,505	\$ 88,370	50.04%
71100	210	Unemployment	\$ 25,000	11,293	\$ 13,707	45.17%
71100	211	Local Retirement	\$ 8,874	3,936	\$ 4,938	44.35%
71100	212	Medicare	\$ 522,915	227,555	\$ 295,360	43.52%
71100	215	Other Post Employment Benefits (Retiree Insurance)	\$ 625,000	343,463	\$ 281,537	54.95%
71100	217	Retirement-Hybrid Stabilization	\$ 129,666	62,431	\$ 67,235	48.15%
71100	219	Other Employee Benefits	\$ -	185	\$ (185)	#DIV/0!
71100	336	Performing Music Maintenance and Repair Equipment	\$ 21,246	6,329	\$ 14,917	29.79%
71100	356	Tuition	\$ 3,000	-	\$ 3,000	0.00%
71100	399	Other Contracted Services (Site-Based check-copiers)	\$ 91,798	91,798	\$ -	100.00%
71100	399	RTI (1-534)	\$ -	-	\$ -	#DIV/0!
71100	399	Edmentum (Credit Recovery) 1-519	\$ 61,000	60,562	\$ 439	99.28%
71100	399	Public Chapter 426, Public Acts of 2011 (1-532)	\$ 40,000	2,142	\$ 37,858	5.36%
71100	399	Subscription Renewal - Brain Pop (1-536)	\$ 27,000	32,997	\$ (5,997)	122.21%
71100	399	Subscription Renewal - Hapara	\$ 29,000	-	\$ 29,000	0.00%
71100	399	Subscription Renewal - Neptune Navigate	\$ 3,000	2,750	\$ 250	91.67%
71100	399	Subscription Renewal - Canvas	\$ 58,000	-	\$ 58,000	0.00%
71100	399	Subscription - Generation Genius	\$ 9,000	8,955	\$ 45	99.50%
71100	399	Subscription Renewal - Mystery Science	\$ 10,000	11,960	\$ (1,960)	119.60%
71100	399	Subscription Renewal - Explore Learning	\$ 29,000	32,403	\$ (3,403)	111.73%
71100	399	Subscription Renewal - Study Island	\$ 21,000	15,625	\$ 5,375	74.40%
71100	399	Subscription Renewal - My Reading Academy	\$ 60,000	60,000	\$ -	100.00%
71100	399	Subscription - Quizz	\$ 20,000	20,000	\$ -	100.00%
71100	399	Subscription - Vocabulary.com	\$ -	9,250	\$ (9,250)	#DIV/0!
71100	399	Subscription - Nearpod - Flocabulary	\$ -	20,007	\$ (20,007)	#DIV/0!
71100	399	Virtual Program Instruction	\$ -	219,564	\$ (219,564)	#DIV/0!

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
71100	399	Other Contracted Services	\$ -	2,916	\$ (2,916)	#DIV/0!
71100	429	Instructional Supplies and Materials	\$ 222,745	224,490	\$ (1,745)	100.78%
71100	429	Forward Funding	\$ 55,297	55,297	\$ -	100.00%
71100	429	Summer School Supplies (1-033)	\$ 5,000	-	\$ 5,000	0.00%
71100	429	AP - Instructional Supplies (2-583)	\$ 7,500	2,194	\$ 5,306	29.26%
71100	429	RTI - (1-534)	\$ 12,000	2,069	\$ 9,931	17.24%
71100	429	Instructional Supplies - Science Materials	\$ 19,261	19,261	\$ -	100.00%
71100	429	Instructional Supplies - STEAM (536) +1K Donation	\$ 17,001	7,252	\$ 9,749	42.66%
71100	429	Instructional Supplies - Special Budget Request	\$ 5,000	3,823	\$ 1,177	76.47%
71100	429	Instructional Supplies - TISA Outcomes	\$ -	23,437	\$ (23,437)	#DIV/0!
71100	429	Instructional Supplies - South Side TVA Grant	\$ 12,098	11,829	\$ 269	97.78%
71100	449	Textbooks	\$ 939,035	56,396	\$ 882,639	6.01%
71100	449	Textbooks - Reserved for Encumbrances	\$ 6,675	6,675	\$ -	100.00%
71100	471	Software Maintenance	\$ -	48,617	\$ (48,617)	#DIV/0!
71100	535	Fee Waiver Student Fees	\$ 141,102	141,102	\$ -	100.00%
71100	535	Fee Waiver Student Performing Music	\$ 8,725	8,725	\$ -	100.00%
71100	595	TISA - On-Behalf Payments	\$ 110,354	-	\$ 110,354	0.00%
71100	722	Regular Instruction Equipment	\$ 106,962	61,266	\$ 45,696	57.28%
71100	722	Performing Music Equipment	\$ 45,870	13,272	\$ 32,598	28.93%
71100	722	Instruction Equipment - South Side TVA Grant	\$ 11,663	11,663	\$ -	100.00%
71100	722	Instruction Equipment - Special Budget Request	\$ 31,400	28,997	\$ 2,403	92.35%
		Total Instruction	\$ 49,167,730	\$ 22,846,282	\$ 26,321,448	46.47%
		Alternative Instruction Program				
71150	116	Teachers	\$ 1,007,784	442,318	\$ 565,466	43.89%
71150	163	Educational Assistants	\$ 129,540	70,932	\$ 58,608	54.76%
71150	201	Social Security	\$ 69,377	29,992	\$ 39,385	43.23%
71150	204	Retirement	\$ 102,564	40,903	\$ 61,661	39.88%
71150	206	Life Insurance	\$ 2,730	858	\$ 1,872	31.44%
71150	207	Medical Insurance	\$ 149,939	75,072	\$ 74,867	50.07%
71150	208	Dental Insurance	\$ 3,163	2,680	\$ 483	84.72%
71150	211	Local Retirement	\$ -	1,741	\$ (1,741)	#DIV/0!
71150	212	Medicare	\$ 16,491	7,014	\$ 9,477	42.53%
71150	217	Retirement-Hybrid Stabilization	\$ 1,672	882	\$ 790	52.75%
71150	399	Other Contracted Services	\$ 5,362	5,362	\$ -	100.00%
71150	429	Instructional Supplies and Materials	\$ 15,978	15,978	\$ -	100.00%
71150	499	Other Supplies and Materials	\$ 3,028	3,028	\$ -	100.00%
71150	790	Other Equipment	\$ 12,446	1,288	\$ 11,158	10.35%
		Total Alternative Instruction	\$ 1,520,074	\$ 698,048	\$ 822,026	45.92%
		SPECIAL EDUCATION				
71200	116	Teachers	\$ 2,895,507	1,444,219	\$ 1,451,288	49.88%
71200	117	Career Ladder	\$ 8,000	4,425	\$ 3,575	55.31%
71200	163	Educational Assistants	\$ 903,948	295,778	\$ 608,170	32.72%
71200	171	Speech Pathologist	\$ 469,798	229,382	\$ 240,416	48.83%
71200	189	Other Salaries & Wages - Sign Language Interpreters	\$ 90,270	27,629	\$ 62,641	30.61%
71200	201	Social Security	\$ 266,367	117,183	\$ 149,184	43.99%
71200	204	Retirement	\$ 313,650	140,956	\$ 172,694	44.94%
71200	206	Life Insurance	\$ 10,482	3,505	\$ 6,977	33.43%
71200	207	Medical Insurance	\$ 585,876	279,432	\$ 306,444	47.69%
71200	208	Dental Insurance	\$ 18,016	8,273	\$ 9,743	45.92%
71200	211	Local Retirement	\$ 4,957	3,464	\$ 1,493	69.88%
71200	212	Medicare	\$ 63,329	27,523	\$ 35,806	43.46%
71200	217	Retirement-Hybrid Stabilization	\$ 21,453	10,469	\$ 10,984	48.80%
71200	336	Equipment Repairs and Maintenance	\$ 500	130	\$ 370	26.00%
71200	429	Instructional Supplies and Materials	\$ 25,150	7,488	\$ 17,662	29.77%
71200	499	Other Supplies and Materials	\$ 3,000	2,597	\$ 403	86.55%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
71200	725	Special Education Instruction Equipment	\$ 2,000	345	\$ 1,655	17.25%
		Total Special Education	\$ 5,682,303	\$ 2,602,797	\$ 3,079,506	45.81%
		VOCATIONAL INSTRUCTION				
71300	116	Teachers	\$ 1,749,168	800,954	\$ 948,214	45.79%
71300	117	Career Ladder	\$ 4,000	2,000	\$ 2,000	50.00%
71300	163	Educational Assistants	\$ 82,620	37,310	\$ 45,310	45.16%
71300	201	Social Security	\$ 111,978	49,212	\$ 62,766	43.95%
71300	204	Retirement	\$ 130,874	59,970	\$ 70,904	45.82%
71300	206	Life Insurance	\$ 4,404	1,513	\$ 2,891	34.36%
71300	207	Medical Insurance	\$ 259,173	119,577	\$ 139,596	46.14%
71300	208	Dental Insurance	\$ 6,632	3,608	\$ 3,024	54.40%
71300	212	Medicare	\$ 26,618	11,509	\$ 15,109	43.24%
71300	217	Retirement-Hybrid Stabilization	\$ 6,806	3,270	\$ 3,536	48.04%
71300	399	Other Contracted Services	\$ 1,696	1,696	\$ -	100.00%
71300	429	Instructional Supplies and Materials	\$ 39,690	18,967	\$ 20,723	47.79%
71300	429	Forward Funding	\$ 1,696	1,696	\$ -	100.00%
71300	730	Vocational Equipment	\$ 4,603	-	\$ 4,603	0.00%
		Total Vocational Instruction	\$ 2,429,958	\$ 1,111,283	\$ 1,318,675	45.73%
		ATTENDANCE				
72110	189	Other Salaries and Wages	\$ 241,740	104,404	\$ 137,336	43.19%
72110	201	Social Security	\$ 14,746	5,835	\$ 8,911	39.57%
72110	204	State Retirement	\$ 16,369	7,039	\$ 9,330	43.00%
72110	206	Life Insurance	\$ 580	113	\$ 467	19.52%
72110	207	Medical Insurance	\$ 57,004	26,200	\$ 30,804	45.96%
72110	208	Dental Insurance	\$ 1,910	759	\$ 1,151	39.74%
72110	211	Local Retirement	\$ 1,250	571	\$ 679	45.64%
72110	212	Medicare	\$ 3,505	1,364	\$ 2,141	38.93%
72110	217	Retirement - Hybrid Stabilization	\$ 3,092	1,446	\$ 1,646	46.76%
72110	471	Software Maintenance	\$ 48,500	54,580	\$ (6,080)	112.54%
		Total Attendance	\$ 388,696	\$ 202,312	\$ 186,384	52.05%
		HEALTH SERVICES				
72120	131	Medical Personnel	\$ 770,556	344,308	\$ 426,248	44.68%
72120	201	Social Security	\$ 47,004	19,856	\$ 27,148	42.24%
72120	204	Retirement	\$ 61,259	28,076	\$ 33,183	45.83%
72120	206	Life Insurance	\$ 1,849	549	\$ 1,300	29.68%
72120	207	Medical Insurance	\$ 118,434	55,794	\$ 62,640	47.11%
72120	208	Dental Insurance	\$ 3,000	1,832	\$ 1,168	61.07%
72120	212	Medicare	\$ 11,173	4,644	\$ 6,529	41.56%
72120	217	Retirement-Hybrid Stabilization	\$ 8,091	3,876	\$ 4,215	47.91%
72120	355	Travel	\$ 500	104	\$ 396	20.88%
72120	399	Other Contracted Services	\$ 8,000	12	\$ 7,988	0.15%
72120	399	Other Contracted Services - Coordinated School Health	\$ 26,000	165	\$ 25,835	0.63%
72120	413	Drugs & Medical Supplies	\$ 4,000	1,800	\$ 2,200	45.00%
72120	499	Other Supplies & Materials	\$ 15,000	5,324	\$ 9,676	35.49%
72120	499	Other Supplies & Materials - Coordinated School Health	\$ 28,500	4,749	\$ 23,751	16.66%
72120	524	Staff Development	\$ 2,900	-	\$ 2,900	0.00%
72120	524	Staff Development - Coordinated School Health	\$ 4,000	2,244	\$ 1,756	56.09%
72120	735	Health Equipment	\$ 500	-	\$ 500	0.00%
		Total Health Services	\$ 1,110,766	\$ 473,333	\$ 637,434	42.61%
		STUDENT SUPPORT				
72130	117	Career Ladder	\$ 2,000	1,000	\$ 1,000	50.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72130	123	Guidance Personnel	\$ 1,716,756	787,905	\$ 928,851	45.89%
72130	161	Secretary	\$ 40,800	27,299	\$ 13,501	66.91%
72130	189	Other Salaries & Benefits	\$ 854,443	382,040	\$ 472,403	44.71%
72130	201	Social Security	\$ 159,448	69,328	\$ 90,120	43.48%
72130	204	Retirement	\$ 194,775	88,386	\$ 106,389	45.38%
72130	206	Life Insurance	\$ 6,271	1,803	\$ 4,468	28.76%
72130	207	Medical Insurance	\$ 339,348	174,663	\$ 164,685	51.47%
72130	208	Dental Insurance	\$ 12,193	5,146	\$ 7,047	42.21%
72130	211	Local Retirement	\$ -	1,008	\$ (1,008)	#DIV/0!
72130	212	Medicare	\$ 37,901	16,337	\$ 21,564	43.10%
72130	217	Retirement-Hybrid Stabilization	\$ 17,887	8,452	\$ 9,435	47.25%
72130	322	Evaluation & Testing	\$ 30,000	-	\$ 30,000	0.00%
72130	322	AP Testing (2-583)	\$ 105,000	-	\$ 105,000	0.00%
72130	399	Other Contracted Services - Pre-ACT Assessment	\$ 8,000	-	\$ 8,000	0.00%
72130	499	Other Supplies & Materials - Safe Schools	\$ 6,000	1,474	\$ 4,526	24.57%
72130	499	Other Supplies & Materials - TVA South Side Grant	\$ 1,239	1,239	\$ -	100.00%
72130	790	Other Equipment (1-529)	\$ 2,500	-	\$ 2,500	0.00%
		Total Student Support	\$ 3,534,561	\$ 1,566,080	\$ 1,968,481	44.31%
		INSTRUCTION SUPPORT				
72210	105	Administration	\$ 770,864	368,308	\$ 402,556	47.78%
72210	117	Career Ladder	\$ 7,000	3,000	\$ 4,000	42.86%
72210	129	Librarians	\$ 866,234	385,378	\$ 480,856	44.49%
72210	137	Educational Media Personnel	\$ 332,520	156,765	\$ 175,755	47.14%
72210	161	Secretary	\$ 135,660	72,007	\$ 63,653	53.08%
72210	172	Instructional Coaches	\$ 1,253,274	596,366	\$ 656,908	47.58%
72210	189	Other Salaries and Wages	\$ 76,500	123,599	\$ (47,099)	161.57%
72210	189	Other Salaries and Wages - Tech Teacher Leader	\$ 30,500	-	\$ 30,500	0.00%
72210	201	Social Security	\$ 211,825	99,000	\$ 112,825	46.74%
72210	204	Retirement	\$ 252,448	120,678	\$ 131,770	47.80%
72210	206	Life Insurance	\$ 8,334	2,886	\$ 5,448	34.63%
72210	207	Medical Insurance	\$ 371,183	192,467	\$ 178,716	51.85%
72210	208	Dental Insurance	\$ 10,183	6,065	\$ 4,118	59.56%
72210	211	Local Retirement	\$ 2,200	1,614	\$ 586	73.38%
72210	212	Medicare	\$ 50,352	23,253	\$ 27,099	46.18%
72210	217	Retirement-Hybrid Stabilization	\$ 6,063	2,373	\$ 3,690	39.13%
72210	336	Maintenance and Repair Service	\$ -	103	\$ (103)	#DIV/0!
72210	355	Travel	\$ 11,500	2,289	\$ 9,211	19.90%
72210	355	Travel - Safe Schools	\$ 1,500	163	\$ 1,337	10.90%
72210	355	Travel Academic Competitions - Robotics Team (5K) (16-57	\$ 10,000	2,450	\$ 7,550	24.50%
72210	399	Niswonger Class Fees (555)	\$ 5,000	5,300	\$ (300)	106.00%
72210	399	Contracted Services Niswonger Consortium Fee (555)	\$ 15,200	15,234	\$ (34)	100.22%
72210	399	Other Contracted Services (5\$ Transact)	\$ 9,000	-	\$ 9,000	0.00%
72210	399	Other Contracted Services-Safety Net Program (1-031)	\$ 41,000	-	\$ 41,000	0.00%
72210	399	Other Contracted Services - Frontline	\$ 28,000	30,864	\$ (2,864)	110.23%
72210	399	Other Contracted Services - Robotics Team (16-572)	\$ 1,000	-	\$ 1,000	0.00%
72210	399	Other Contracted Services - Parent Square	\$ 16,500	31,200	\$ (14,700)	189.09%
72210	399	Other Contracted Services - 504 Online System	\$ 5,000	-	\$ 5,000	0.00%
72210	399	Other Contracted Services - Major Clarity	\$ 7,000	7,630	\$ (630)	109.00%
72210	399	At-Risk Services (1-964)	\$ 1,000	-	\$ 1,000	0.00%
72210	399	Random Drug Testing (DOT Physicals)	\$ 16,000	1,375	\$ 14,625	8.59%
72210	399	Other Contracted Services - Renaissance Learning	\$ -	41,708	\$ (41,708)	#DIV/0!
72210	399	Contracted Services - RC (1-030)	\$ 2,400	1,157	\$ 1,243	48.19%
72210	399	Internal Assessment Platform - Illuminate	\$ 55,000	-	\$ 55,000	0.00%
72210	399	Other Contracted Services -Safe Schools	\$ 20,000	4,147	\$ 15,853	20.73%
72210	399	Other Contracted Services (Misc)	\$ 20,000	13,774	\$ 6,226	68.87%
72210	432	Library Books Media	\$ 37,288	37,288	\$ -	100.00%
72210	471	Software Maintenance - Hapara	\$ -	62,855	\$ (62,855)	#DIV/0!
72210	471	Software Maintenance - Library Software	\$ 35,703	20,702	\$ 15,001	57.99%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72210	471	Software Maintenance - Renaissance Learning Item Bank	\$ -	3,696	\$ (3,696)	#DIV/0!
72210	499	Other Supplies & Materials	\$ 10,000	4,948	\$ 5,052	49.48%
72210	499	Other Supplies & Materials - Special Budget Requests	\$ 1,000	87	\$ 913	8.73%
72210	499	Mclass Amplify Program (1-524)	\$ 26,000	23,880	\$ 2,120	91.85%
72210	499	Other Supplies & Materials-RC (1-030)	\$ 7,700	1,356	\$ 6,344	17.61%
72210	499	Other Supplies and Materials - Robotics Team (16-572)	\$ 5,000	-	\$ 5,000	0.00%
72210	499	Shoe Fund (1-520)	\$ 25,362	6,102	\$ 19,260	24.06%
72210	499	Centegix Supplies (964)	\$ 2,400	510	\$ 1,890	21.25%
72210	499	Homeless Donations (701)	\$ 11,132	8,326	\$ 2,806	74.79%
72210	499	Other Supplies & Materials - Safe Schools	\$ 2,000	2,327	\$ (327)	116.37%
72210	524	Teacher Leadership Academy (537)	\$ 44,500	20,308	\$ 24,192	45.64%
72210	524	In-service Staff Dev. System Wide/School Based	\$ 148,709	38,641	\$ 110,068	25.98%
72210	524	Staff Development - Safe Schools	\$ 55,000	31,989	\$ 23,011	58.16%
72210	524	Staff Development - Coordinated School Health	\$ 1,500	1,428	\$ 72	95.22%
72210	524	AP Staff Development (2-583)	\$ 10,000	-	\$ 10,000	0.00%
72210	599	Non Revenue Producing Sports \$30K (25/5)	\$ 85,270	25,994	\$ 59,276	30.48%
72210	599	Non Revenue Producing Sports - Reserved for Encumbrance	\$ 1,075	1,075	\$ 0	99.99%
72210	599	Other Charges - MS Competition Fees	\$ 3,000	480	\$ 2,520	16.00%
72210	599	Other Charges - Safe Schools	\$ 12,200	500	\$ 11,700	4.10%
72210	599	Other Charges	\$ 4,000	69	\$ 3,931	1.73%
72210	790	Non Revenue Producing Sports - Arts \$20K (15/5)	\$ 24,730	5,959	\$ 18,771	24.09%
72210	790	Other Equipment - Safe Schools	\$ 35,000	4,591	\$ 30,409	13.12%
72210	790	Safety - Radios (1-964) - Elementary	\$ 5,000	3,814	\$ 1,186	76.27%
72210	790	Other Equipment	\$ 5,000	-	\$ 5,000	0.00%
		Total Instruction Support	\$ 5,248,809	\$ 2,618,077	\$ 2,630,732	49.88%
		ALTERNATIVE INSTRUCTIONAL SUPPORT				
72215	161	Secretaries	\$ 40,800	17,867	\$ 22,933	43.79%
72215	201	Social Security	\$ 2,489	936	\$ 1,553	37.61%
72215	204	Retirement	\$ 3,089	1,353	\$ 1,736	43.79%
72215	206	Life Insurance	\$ 98	32	\$ 66	32.47%
72215	207	Medical Insurance	\$ 14,066	6,825	\$ 7,241	48.52%
72215	208	Dental Insurance	\$ 145	205	\$ (60)	141.35%
72215	212	Medicare	\$ 592	219	\$ 373	36.98%
72215	217	Retirement - Hybrid Stabilization	\$ 583	280	\$ 303	48.03%
72215	435	Office Supplies	\$ 2,431	2,431	\$ -	100.00%
72215	524	In-Service/Staff Development	\$ 2,000	(450)	\$ 2,450	-22.50%
		Total Alternative Instruction Support	\$ 66,293	\$ 29,698	\$ 36,595	44.80%
		SPECIAL EDUCATION SUPPORT				
72220	105	Administration	\$ 114,651	57,326	\$ 57,325	50.00%
72220	124	Psychological Personnel	\$ 79,890	36,314	\$ 43,576	45.46%
72220	131	Physical Therapist	\$ 219,326	126,892	\$ 92,434	57.86%
72220	135	Diagnosticians	\$ 369,332	52,014	\$ 317,319	14.08%
72220	161	Secretary	\$ 111,180	54,041	\$ 57,139	48.61%
72220	189	Other Salaries & Wages	\$ 54,898	24,931	\$ 29,968	45.41%
72220	201	Social Security	\$ 57,906	20,493	\$ 37,413	35.39%
72220	204	Retirement	\$ 54,558	29,407	\$ 25,151	53.90%
72220	206	Life Insurance	\$ 2,278	569	\$ 1,709	24.96%
72220	207	Medical Insurance	\$ 88,770	50,129	\$ 38,641	56.47%
72220	208	Dental Insurance	\$ 2,424	1,470	\$ 954	60.66%
72220	212	Medicare	\$ 13,765	4,793	\$ 8,972	34.82%
72220	217	Retirement-Hybrid Stabilization	\$ 4,701	2,001	\$ 2,700	42.58%
72220	312	Contracts with Private Agencies	\$ 29,969	32,655	\$ (2,686)	108.96%
72220	322	Testing Materials	\$ 5,000	3,675	\$ 1,325	73.51%
72220	336	Maintenance & Repair Services - Equipment	\$ 1,300	1,170	\$ 130	90.00%
72220	355	Travel	\$ 6,000	1,876	\$ 4,124	31.27%
72220	499	Other Supplies & Materials	\$ 2,000	1,633	\$ 367	81.63%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72220	524	In Service/Staff Development	\$ 4,000	3,334	\$ 666	83.35%
		Total Special Education Support	\$ 1,221,948	\$ 504,722	\$ 717,226	41.30%
		VOCATIONAL INSTRUCTION SUPPORT				
72230	105	Administration	\$ 130,218	63,937	\$ 66,281	49.10%
72230	117	Career Ladder	\$ 3,000	1,500	\$ 1,500	50.00%
72230	161	Secretary	\$ 39,780	17,341	\$ 22,439	43.59%
72230	201	Social Security	\$ 10,553	4,911	\$ 5,642	46.54%
72230	204	Retirement	\$ 11,484	5,475	\$ 6,009	47.67%
72230	206	Life Insurance	\$ 415	148	\$ 267	35.72%
72230	207	Medical Insurance	\$ 21,012	10,218	\$ 10,794	48.63%
72230	208	Dental Insurance	\$ 558	277	\$ 281	49.66%
72230	212	Medicare	\$ 2,508	1,149	\$ 1,359	45.80%
72230	217	Retirement - Hybrid Stabilization	\$ 569	271	\$ 298	47.71%
72230	355	Travel	\$ 162	162	\$ -	100.00%
72230	399	Other Contracted Services	\$ 41,000	17,088	\$ 23,912	41.68%
72230	435	Office Supplies	\$ 162	162	\$ -	100.00%
72230	499	Print Shop Enterprise Account	\$ 10,000	-	\$ 10,000	0.00%
72230	499	Other Supplies & Materials PRINT SHOP	\$ 100,000	55,214	\$ 44,786	55.21%
72230	524	In-Service/Staff Development	\$ -	476	\$ (476)	#DIV/0!
		Total Vocational Instruction Support	\$ 371,421	\$ 178,329	\$ 126,811	48.01%
		TECHNOLOGY				
72250	105	Administration	\$ 105,902	52,942	\$ 52,960	49.99%
72250	121	Technicians	\$ 1,094,737	535,765	\$ 558,972	48.94%
72250	201	Social Security	\$ 73,239	33,950	\$ 39,289	46.35%
72250	204	Retirement	\$ 159,408	76,534	\$ 82,874	48.01%
72250	206	Life Insurance	\$ 2,882	999	\$ 1,883	34.67%
72250	207	Medical Insurance	\$ 174,004	86,780	\$ 87,224	49.87%
72250	208	Dental Insurance	\$ 5,809	2,754	\$ 3,055	47.41%
72250	211	Local Retirement	\$ -	3,951	\$ (3,951)	#DIV/0!
72250	212	Medicare	\$ 17,409	7,940	\$ 9,469	45.61%
72250	217	Retirement - Hybrid Stabilization	\$ 7,528	3,430	\$ 4,098	45.56%
72250	307	Technology Communications	\$ 6,300	1,863	\$ 4,437	29.58%
72250	320	Dues and Memberships	\$ 900	567	\$ 333	62.99%
72250	336	Maintenance and Repair Services	\$ -	360	\$ (360)	#DIV/0!
72250	350	Other Charges-Internet/ENA	\$ 235,000	50,644	\$ 184,356	21.55%
72250	355	Travel Technology	\$ 3,000	-	\$ 3,000	0.00%
72250	399	Contracted Services	\$ 26,573	3,892	\$ 22,681	14.65%
72250	411	Data Processing Supplies	\$ 11,500	666	\$ 10,834	5.79%
72250	435	Office Supplies Technology	\$ 1,700	530	\$ 1,170	31.16%
72250	471	Software Maintenance - Content Filter	\$ 26,000	-	\$ 26,000	0.00%
72250	471	Software Maintenance - Endpoint Protection - Trend	\$ 60,000	-	\$ 60,000	0.00%
72250	471	Subscription Renewal - School Messenger	\$ 14,000	-	\$ 14,000	0.00%
72250	471	Software Maintenance - Jatheon/Email Archive	\$ 5,000	-	\$ 5,000	0.00%
72250	471	Software Maintenance - KnowBe4	\$ 24,000	7,352	\$ 16,648	30.63%
72250	471	Software Maintenance - TeamViewer	\$ 11,000	-	\$ 11,000	0.00%
72250	471	Software Maintenance - VXRail	\$ 26,000	-	\$ 26,000	0.00%
72250	471	Software Maintenance - Microsoft EES - OS and Office L	\$ 39,000	43,662	\$ (4,662)	111.95%
72250	471	Software Maintenance - Cisco Smartnet	\$ 20,000	7,737	\$ 12,263	38.68%
72250	471	Software Maintenance - Veeam	\$ 6,200	6,270	\$ (70)	101.13%
72250	471	Software Maintenance - Help Desk	\$ 25,000	26,587	\$ (1,587)	106.35%
72250	471	Software Maintenance - VMWare	\$ 12,000	-	\$ 12,000	0.00%
72250	471	Software Maintenance - MDM - Apple Devices Mosyle	\$ 15,000	-	\$ 15,000	0.00%
72250	471	Software Maintenance - SonicWall - Firewall	\$ 10,000	-	\$ 10,000	0.00%
72250	471	Software Maintenance - KACE	\$ 1,500	-	\$ 1,500	0.00%
72250	471	Software Maintenance - Identity Automation Rapid	\$ 58,000	-	\$ 58,000	0.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72250	471	Software Maintenance - Tipping Point	\$ 93,000	92,520	\$ 480	99.48%
72250	471	Software Hosting Services	\$ 16,000	19,345	\$ (3,345)	120.91%
72250	471	Software Maintenance - Aruba Clearpass	\$ 9,000	14,461	\$ (5,461)	160.68%
72250	471	Software Maintenance - Badgepass	\$ 10,000	-	\$ 10,000	0.00%
72250	471	Software Maintenance -Firewall Upgrade	\$ 6,445	-	\$ 6,445	0.00%
72250	471	Software Maintenance - Other	\$ 5,000	1,339	\$ 3,661	26.78%
72250	499	Other Supplies & Materials Technology	\$ 10,500	3,488	\$ 7,012	33.22%
72250	524	In-service Staff Development - Technology	\$ 10,000	949	\$ 9,051	9.49%
72250	614	Principal - Subscription Based Information Tech Agreemen	\$ 8,834	23,334	\$ (14,500)	264.14%
72250	615	Interest - Subscription Based Information Tech Agreemen	\$ -	665	\$ (665)	#DIV/0!
72250	709	Data Processing Equipment - Firewall Upgrade	\$ 82,717	-	\$ 82,717	0.00%
72250	709	Data Processing Equipment Technology	\$ 10,000	837	\$ 9,163	8.37%
		Total Technology	\$ 2,540,087	\$ 1,112,113	\$ 1,427,974	43.78%
		BOARD OF EDUCATION				
72310	206	Life Insurance	\$ 420	117	\$ 303	27.86%
72310	207	Medical Insurance	\$ 28,000	13,902	\$ 14,098	49.65%
72310	305	Audit Service	\$ 20,000	20,800	\$ (800)	104.00%
72310	320	Dues and Memberships	\$ 14,000	8,698	\$ 5,302	62.13%
72310	331	Legal Services	\$ 10,000	19,382	\$ (9,382)	193.82%
72310	355	Travel	\$ 2,000	-	\$ 2,000	0.00%
72310	399	Other Contracted Services	\$ 10,000	7,250	\$ 2,750	72.50%
72310	499	Other Supplies & Materials	\$ 2,000	296	\$ 1,704	14.81%
72310	506	Liability Insurance	\$ 76,115	-	\$ 76,115	0.00%
72310	506	*Athletic Liability Insurance	\$ 40,000	40,942	\$ (942)	102.36%
72310	508	Corporate Surety Bonds	\$ 150	144	\$ 6	96.00%
72310	510	Trustee's Commission	\$ 500,000	154,705	\$ 345,295	30.94%
72310	513	Workman's Compensation Insurance	\$ 562,484	-	\$ 562,484	0.00%
72310	524	In-service Staff Development	\$ 25,500	16,278	\$ 9,222	63.83%
72310	599	Other Charges	\$ 30,000	2,635	\$ 27,365	8.78%
72310	599	Athletics/Band Travel	\$ 80,000	28,466	\$ 51,534	35.58%
		Total Board of Education	\$ 1,400,669	\$ 313,614	\$ 1,087,055	22.39%
		Superintendent				
72320	101	Superintendent	\$ 188,700	94,350	\$ 94,350	50.00%
72320	117	Career Ladder	\$ -	-	\$ -	#DIV/0!
72320	161	Secretary	\$ 55,080	27,026	\$ 28,054	49.07%
72320	201	Social Security	\$ 16,359	5,580	\$ 10,779	34.11%
72320	204	Retirement	\$ 17,697	8,809	\$ 8,888	49.78%
72320	206	Life Insurance	\$ 585	217	\$ 368	37.11%
72320	207	Medical Insurance	\$ 32,049	15,557	\$ 16,492	48.54%
72320	208	Dental Insurance	\$ 820	410	\$ 410	49.99%
72320	212	Medicare	\$ 3,883	1,846	\$ 2,037	47.55%
72320	217	Retirement - Hybrid Stabilization	\$ 788	389	\$ 399	49.36%
72320	299	Other Fringe Benefits	\$ 12,000	6,000	\$ 6,000	50.00%
72320	306	Bank Charges	\$ 5,000	-	\$ 5,000	0.00%
72320	307	Communications	\$ 60,000	22,043	\$ 37,957	36.74%
72320	320	Dues & Memberships	\$ 12,000	9,618	\$ 2,382	80.15%
72320	348	Postal Charges	\$ 10,000	3,354	\$ 6,646	33.54%
72320	355	Travel	\$ 1,000	-	\$ 1,000	0.00%
72320	399	Other Contracted Services	\$ 21,200	8,317	\$ 12,883	39.23%
72320	435	Office Supplies	\$ 7,000	547	\$ 6,453	7.82%
72320	499	Other Supplies and Materials	\$ -	362	\$ (362)	#DIV/0!
72320	524	Staff Development - Leadership Program	\$ 11,000	2,735	\$ 8,265	24.87%
72320	599	Other Charges	\$ 13,000	-	\$ 13,000	0.00%
72320	701	Administrative Equipment	\$ 2,000	-	\$ 2,000	0.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date
		Total Director of Schools	\$ 470,161	\$ 207,161	\$ 263,000	44.06%
		OFFICE OF THE PRINCIPAL				
72410	104	Principals	\$ 1,313,723	652,991	\$ 660,732	49.71%
72410	117	Career Ladder	\$ 1,000	1,000	\$ -	100.00%
72410	119	Bookkeepers	\$ 499,800	235,504	\$ 264,296	47.12%
72410	139	Assistant Principals	\$ 2,043,844	989,852	\$ 1,053,992	48.43%
72410	161	Secretary	\$ 1,113,840	536,026	\$ 577,814	48.12%
72410	189	Data Processing Personnel	\$ 71,849	35,925	\$ 35,924	50.00%
72410	201	Social Security	\$ 307,564	144,649	\$ 162,915	47.03%
72410	204	Retirement	\$ 382,643	179,610	\$ 203,033	46.94%
72410	206	Life Insurance	\$ 12,093	4,290	\$ 7,803	35.47%
72410	207	Medical Insurance	\$ 576,610	275,901	\$ 300,709	47.85%
72410	208	Dental Insurance	\$ 16,028	8,571	\$ 7,457	53.47%
72410	211	Local Retirement	\$ 11,138	6,161	\$ 4,977	55.31%
72410	212	Medicare	\$ 73,139	33,897	\$ 39,242	46.35%
72410	217	Retirement - Hybrid Stabilization	\$ 205,143	9,281	\$ 195,862	4.52%
72410	307	Communication	\$ 80,000	36,870	\$ 43,130	46.09%
72410	320	Dues & Memberships	\$ 1,250	1,250	\$ -	100.00%
72410	348	Postal Charges	\$ 6,414	6,379	\$ 35	99.46%
72410	355	Travel	\$ 2,682	2,682	\$ -	100.00%
72410	435	Office Supplies	\$ 6,537	6,537	\$ -	100.00%
72410	524	In-service/Staff Development	\$ 912	-	\$ 912	0.00%
72410	701	Administrative Equipment	\$ -	4,928	\$ (4,928)	#DIV/0!
		Total Office of the Principal	\$ 6,726,209	\$ 3,172,303	\$ 3,553,906	47.16%
		FISCAL SERVICES				
72510	105	Administration	\$ 119,260	59,625	\$ 59,635	50.00%
72510	119	Bookkeepers	\$ 321,577	160,460	\$ 161,118	49.90%
72510	201	Social Security	\$ 26,889	12,904	\$ 13,985	47.99%
72510	204	Retirement	\$ 61,569	30,718	\$ 30,851	49.89%
72510	206	Life Insurance	\$ 1,058	386	\$ 672	36.50%
72510	207	Medical Insurance	\$ 48,723	22,403	\$ 26,320	45.98%
72510	208	Dental Insurance	\$ 1,250	655	\$ 595	52.37%
72510	211	Local Retirement	\$ 4,243	2,022	\$ 2,221	47.66%
72510	212	Medicare	\$ 6,392	3,018	\$ 3,374	47.22%
72510	217	Retirement - Hybrid Stabilization	\$ 27,677	1,002	\$ 26,675	3.62%
72510	320	Dues & Memberships	\$ 1,500	500	\$ 1,000	33.33%
72510	355	Travel	\$ 100	-	\$ 100	0.00%
72510	399	Other Contracted Services	\$ 50,000	859	\$ 49,141	1.72%
72510	411	Data Processing Supplies	\$ 4,500	2,261	\$ 2,239	50.24%
72510	435	Office Supplies	\$ 4,000	731	\$ 3,269	18.27%
72510	499	Other Supplies and Materials	\$ 2,400	1,621	\$ 779	67.53%
72510	524	Staff Development	\$ 5,000	3,217	\$ 1,783	64.35%
72510	599	Other Charges	\$ 250	10	\$ 240	4.00%
72510	701	Administrative Equipment	\$ 3,000	-	\$ 3,000	0.00%
		Total Fiscal Services	\$ 689,388	\$ 302,391	\$ 386,997	43.86%
		HUMAN RESOURCES				
72520	105	Supervisor/Director	\$ 88,018	44,009	\$ 44,009	50.00%
72520	161	Secretary	\$ 145,413	67,070	\$ 78,343	46.12%
72520	201	Social Security	\$ 14,239	6,439	\$ 7,800	45.22%
72520	204	State Retirement	\$ 26,093	12,620	\$ 13,473	48.37%
72520	206	Life Insurance	\$ 560	130	\$ 430	23.18%
72520	207	Medical Insurance	\$ 32,358	15,708	\$ 16,650	48.54%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
72520	208	Dental Insurance	\$ 820	482	\$ 338	58.80%
72520	212	Medicare	\$ 3,385	1,506	\$ 1,879	44.49%
72520	217	Retirement - Hybrid Stabilization	\$ 2,374	1,138	\$ 1,236	47.95%
72520	320	Dues and Memberships	\$ 600	50	\$ 550	8.33%
72520	355	Travel	\$ 1,000	-	\$ 1,000	0.00%
72520	399	Other Contracted Services	\$ 300	2,623	\$ (2,323)	874.23%
72520	435	Office Supplies	\$ 1,000	1,489	\$ (489)	148.91%
72520	499	Other Supplies	\$ 1,400	1,400	\$ 0	99.97%
72520	524	Staff Development	\$ 1,250	3,500	\$ (2,250)	280.02%
72520	701	Administrative Equipment	\$ 1,250	-	\$ 1,250	0.00%
		Total Human Resources	\$ 320,060	\$ 158,163	\$ 161,897	49.42%
		OPERATION OF PLANT				
72610	160	Guards	\$ 209,610	71,634	\$ 137,976	34.18%
72610	166	Custodial Personnel	\$ 2,032,860	917,794	\$ 1,115,066	45.15%
72610	166	Summer Worker (510)	\$ 16,320	-	\$ 16,320	0.00%
72610	166	Custodian Overtime	\$ 6,000	7,486	\$ (1,486)	124.76%
72610	201	Social Security	\$ 138,152	57,471	\$ 80,681	41.60%
72610	204	Retirement	\$ 218,454	99,661	\$ 118,793	45.62%
72610	206	Life Insurance	\$ 5,435	1,417	\$ 4,018	26.07%
72610	207	Medical Insurance	\$ 310,014	151,711	\$ 158,303	48.94%
72610	208	Dental Insurance	\$ 9,100	4,620	\$ 4,480	50.77%
72610	211	Local Retirement	\$ 11,550	7,380	\$ 4,170	63.90%
72610	212	Medicare	\$ 32,839	13,431	\$ 19,408	40.90%
72610	217	Retirement - Hybrid Stabilization	\$ 17,824	7,432	\$ 10,392	41.70%
72610	359	Disposal Fees	\$ 130,000	51,374	\$ 78,626	39.52%
72610	399	Other Contracted Services	\$ -	49,732	\$ (49,732)	#DIV/0!
72610	410	Custodial Supplies	\$ 150,000	89,622	\$ 60,378	59.75%
72610	415	Electricity	\$ 1,900,000	832,709	\$ 1,067,291	43.83%
72610	434	Natural Gas	\$ 275,000	48,976	\$ 226,024	17.81%
72610	454	Water & Sewer	\$ 300,000	121,405	\$ 178,595	40.47%
72610	499	Other Supplies & Materials	\$ 5,000	12,338	\$ (7,338)	246.76%
72610	720	Plant Operating Equipment	\$ 5,000	-	\$ 5,000	0.00%
		Total Operation of Plant	\$ 5,773,158	\$ 2,546,192	\$ 3,226,966	44.10%
		MAINTENANCE OF PLANT				
72620	105	Administration	\$ 92,079	46,029	\$ 46,050	49.99%
72620	161	Secretary	\$ 46,920	21,797	\$ 25,123	46.46%
72620	167	Maintenance Personnel	\$ 1,183,680	536,515	\$ 647,165	45.33%
72620	201	Social Security	\$ 80,683	34,116	\$ 46,567	42.28%
72620	204	Retirement	\$ 193,574	87,960	\$ 105,614	45.44%
72620	206	Life Insurance	\$ 3,174	1,003	\$ 2,171	31.59%
72620	207	Medical Insurance	\$ 206,400	105,268	\$ 101,132	51.00%
72620	208	Dental Insurance	\$ 6,393	2,895	\$ 3,498	45.29%
72620	211	Local Retirement	\$ 4,120	2,203	\$ 1,917	53.47%
72620	212	Medicare	\$ 19,179	7,979	\$ 11,200	41.60%
72620	217	Retirement - Hybrid Stabilization	\$ 6,128	3,180	\$ 2,948	51.89%
72620	307	Communications	\$ 12,000	2,408	\$ 9,592	20.07%
72620	336	Maint & Repair Service - Equipment	\$ 7,500	2,227	\$ 5,273	29.69%
72620	399	Other Contracted Services	\$ 115,000	43,868	\$ 71,132	38.15%
72620	399	ESG M&V Services	\$ 17,000	-	\$ 17,000	0.00%
72620	399	Other Contracted Svcs - Rsvrd for Encmbrnc	\$ 23,470	13,278	\$ 10,192	56.57%
72620	499	Other Supplies & Materials	\$ 245,000	138,124	\$ 106,876	56.38%
72620	499	Other Supplies & Materials - Rsvrd for Encumbrances	\$ 5,013	-	\$ 5,013	0.00%
72620	599	Other Charges-In-service/Staff Development.	\$ 3,000	-	\$ 3,000	0.00%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended Budget	Actual Amounts	Budget Amount Remaining	Percentage of Budget to Date
		Total Maintenance of Plant	\$ 2,270,313	\$ 1,048,848	\$ 1,221,465	46.20%
		TRANSPORTATION				
72710	189	Other Salaries & Wages - Bus Assistants	\$ 38,600	6,947	\$ 31,653	18.00%
72710	201	Social Security	\$ 2,393	404	\$ 1,989	16.89%
72710	204	Retirement	\$ 4,270	454	\$ 3,816	10.64%
72710	211	Local Retirement	\$ 300	-	\$ 300	0.00%
72710	212	Medicare	\$ 560	95	\$ 466	16.88%
72710	217	Retirement - Hybrid Stabilization	\$ -	15	\$ (15)	#DIV/0!
72710	312	Special Education Transportation	\$ 2,000	200	\$ 1,800	10.00%
72710	314	Contracts w/Public Carrier	\$ 3,043,431	-	\$ 3,043,431	0.00%
72710	338	Maint & Repair Service	\$ 15,000	7,918	\$ 7,082	52.79%
72710	355	Travel	\$ -	2,878	\$ (2,878)	#DIV/0!
72710	399	Other Contracted Services	\$ -	3,443	\$ (3,443)	#DIV/0!
72710	425	Gasoline	\$ 51,000	19,881	\$ 31,119	38.98%
72710	450	Tires & Tubes	\$ 5,000	-	\$ 5,000	0.00%
72710	453	Vehicle Parts	\$ 9,000	4,524	\$ 4,476	50.26%
72710	729	Transportation Equipment	\$ 120,000	-	\$ 120,000	0.00%
		Total Transportation	\$ 3,291,554	\$ 46,758	\$ 3,244,796	1.42%
		PUBLIC RELATIONS				
72810	189	Other Salaries and Wages	\$ 73,943	41,508	\$ 32,435	56.13%
72810	201	Social Security	\$ 4,511	2,310	\$ 2,201	51.20%
72810	204	Retirement	\$ 5,597	3,142	\$ 2,455	56.14%
72810	206	Life Insurance	\$ 177	71	\$ 106	39.93%
72810	207	Medical Insurance	\$ 16,031	7,778	\$ 8,253	48.52%
72810	208	Dental Insurance	\$ 410	205	\$ 205	49.99%
72810	212	Medicare	\$ 1,072	540	\$ 532	50.39%
72810	217	Retirement - Hybrid Stabilization	\$ 1,057	576	\$ 481	54.48%
72810	355	Travel Public Relations	\$ 2,000	-	\$ 2,000	0.00%
72810	399	Contracted Services Public Relations	\$ 11,000	14,810	\$ (3,810)	134.64%
72810	435	Office Supplies Public Relations	\$ 1,500	-	\$ 1,500	0.00%
72810	499	Other Supplies & Materials-Public Relations	\$ 4,200	2,146	\$ 2,054	51.10%
72810	524	In-service Staff Development - Public Relations	\$ 4,200	1,864	\$ 2,336	44.38%
72810	599	Other Charges Public Relations	\$ 2,000	1,415	\$ 585	70.75%
72810	709	Data Processing Equipment Public Relations	\$ 3,000	2,703	\$ 297	90.09%
		Total Public Relations	\$ 130,698	\$ 79,067	\$ 51,631	60.50%
		COMMUNITY SERVICE				
73300	105	Supervisor/Director	\$ 343,200	169,481	\$ 173,719	49.38%
73300	189	Other Salaries and Wages	\$ 730,000	366,198	\$ 363,802	50.16%
73300	201	Social Security	\$ 67,340	31,648	\$ 35,692	47.00%
73300	204	Retirement	\$ 16,500	7,715	\$ 8,785	46.76%
73300	206	Life Insurance	\$ 6,300	127	\$ 6,173	2.02%
73300	207	Medical Insurance	\$ 38,500	13,938	\$ 24,562	36.20%
73300	208	Dental Insurance	\$ 3,300	485	\$ 2,815	14.69%
73300	211	Local Retirement	\$ 4,300	51	\$ 4,249	1.19%
73300	212	Medicare	\$ 16,043	7,663	\$ 8,380	47.77%
73300	217	Hybrid Stabilization	\$ 1,000	1,184	\$ (184)	118.36%
73300	307	Communications	\$ 2,350	854	\$ 1,496	36.36%
73300	355	Travel	\$ 2,700	-	\$ 2,700	0.00%
73300	399	Other Contracted Services	\$ 5,900	557	\$ 5,343	9.45%
73300	422	Food Supplies	\$ 49,699	10,006	\$ 39,693	20.13%
73300	429	Instructional Supplies and Materials	\$ -	181	\$ (181)	#DIV/0!
73300	499	Other Supplies	\$ 49,100	22,226	\$ 26,874	45.27%
73300	509	Refunds	\$ 1,550	1,042	\$ 508	67.21%

JOHNSON CITY SCHOOLS						
Statement of Revenues, Expenditures, and Changes in Fund Balance						
For the Period Ended December 31, 2024						
						50.00%
			Amended	Actual	Budget Amount	Percentage
			Budget	Amounts	Remaining	of Budget to Date
73300	524	Staff Development	\$ 4,350	-	\$ 4,350	0.00%
73300	599	Other Charges	\$ 19,500	8,050	\$ 11,450	41.28%
73300	790	Other Equipment	\$ 5,000	1,962	\$ 3,038	39.24%
		Total Community Services	\$ 1,366,632	\$ 643,368	\$ 723,264	47.08%
		EARLY CHILDHOOD EDUCATION				
73400	105	Supervisor/Director	\$ 50,000	21,877	\$ 28,123	43.75%
73400	116	Teachers	\$ 184,643	120,079	\$ 64,564	65.03%
73400	163	Educational Assistants	\$ 39,890	9,546	\$ 30,344	23.93%
73400	189	Other Salaries & Wages	\$ 190,000	85,721	\$ 104,279	45.12%
73400	201	Social Security	\$ 28,136	14,189	\$ 13,947	50.43%
73400	204	Retirement	\$ 14,699	9,498	\$ 5,201	64.61%
73400	206	Life Insurance	\$ 443	292	\$ 151	65.95%
73400	207	Medical Insurance	\$ 12,000	11,761	\$ 239	98.01%
73400	208	Dental Insurance	\$ 410	217	\$ 193	52.95%
73400	211	Local Retirement	\$ -	-	\$ -	#DIV/0!
73400	212	Medicare	\$ 12,231	3,318	\$ 8,913	27.13%
73400	217	Retirement - Hybrid Stabilization	\$ 1,939	1,302	\$ 637	67.13%
73400	307	Communications	\$ 100	20	\$ 80	20.00%
73400	399	Other Contracted Services	\$ 1,900	-	\$ 1,900	0.00%
73400	422	Food Supplies	\$ 2,500	998	\$ 1,502	39.91%
73400	429	Instructional Supplies	\$ -	1,036	\$ (1,036)	#DIV/0!
73400	499	Other Supplies & Materials	\$ 7,500	2,590	\$ 4,910	34.53%
73400	509	Refunds	\$ 700	-	\$ 700	0.00%
73400	524	Staff Development	\$ 2,000	-	\$ 2,000	0.00%
73400	599	Other Charges	\$ 3,000	213	\$ 2,787	7.10%
73400	790	Other Equipment	\$ 2,000	-	\$ 2,000	0.00%
		Total Early Childhood Education	\$ 554,091	\$ 282,657	\$ 271,434	51.01%
		CAPITAL OUTLAY				
76100	599	Summer Painting and Improvement (510)	\$ 10,000	-	\$ 10,000	0.00%
76100	599	Non-Capital Building Improvements	\$ 60,000	-	\$ 60,000	0.00%
76100	707	Building Improvements	\$ 190,000	16,995	\$ 173,006	8.94%
76100	707	Building Improvements - Special Budget Requests	\$ 727,759	90,273	\$ 637,486	12.40%
76100	707	Building Improvements - Reserved for Capital Outlay	\$ 270,810	-	\$ 270,810	0.00%
76100	707	Reserved for Encumbrances	\$ 597,949	352,360	\$ 245,589	58.93%
76100	799	Other Capital Outlay - Reserved for Encumbrances	\$ 1,150,856	397,611	\$ 753,245	34.55%
76100	799	Other Capital Outlay - Mountain View Track CSH	\$ 40,000	-	\$ 40,000	0.00%
76100	799	Other Capital Outlay - Special Budget Requests	\$ 188,000	-	\$ 188,000	0.00%
76100	799	Other Capital Outlay	\$ 28,000	12,536	\$ 15,464	44.77%
		Total Capital Outlay	\$ 3,263,374	\$ 869,775	\$ 2,393,599	26.65%
		DEBT SERVICE				
82130	601	Sales Tax Trust Fund	\$ 1,724,510	1,000,289	\$ 724,221	58.00%
82130	601	ESG Bond Principal Payments	\$ -	-	\$ -	#DIV/0!
82130	601	ESG Bond Principal Payments 2017 Issue	\$ 410,000	-	\$ 410,000	0.00%
82230	603	ESG Bond Interest Payments	\$ -	-	\$ -	#DIV/0!
82230	603	ESG Bond Interest Payments - 2017 Issue	\$ 139,400	70,319	\$ 69,081	50.44%
82230	699	ESG Bond Other Services/Fees Payments	\$ -	1,196	\$ (1,196)	#DIV/0!
		Total Debt Service	\$ 2,273,910	\$ 1,071,803	\$ 1,202,107	47.13%
		TRANSFERS				
99100	590	Operating Transfers (CSH, PREK, HOMELESS)	\$ 52,739	5,211	\$ 47,528	9.88%
99100	590	Operating Transfer - SRO Overtime	\$ 10,000	-	\$ 10,000	0.00%

JOHNSON CITY SCHOOLS					
Statement of Revenues, Expenditures, and Changes in Fund Balance					
For the Period Ended December 31, 2024					
					50.00%
		Amended	Actual	Budget Amount	Percentage
		Budget	Amounts	Remaining	of Budget to Date
	Total Transfers	\$ 62,739	\$ 5,211	\$ 57,528	8.31%
	TOTAL EXPENDITURES	\$ 101,875,602	\$ 44,690,386	\$ 56,932,553	43.87%
	NET CHANGE IN FUND BALANCE	\$ (5,153,109)	\$ (1,063,445)	\$ (3,793,516)	
	NET CHANGE IN FUND BALANCE BREAKDOWN				
	UNDESIGNATED				
	Textbooks	\$ 939,035	\$ 56,396	\$ 882,639	
	Encumbrances	\$ 1,818,678	\$ 804,640	\$ 1,014,038	
	Special Budget Requests	\$ 812,800	\$ 119,271	\$ 693,529	
	Capital	\$ 856,769	\$ 29,531	\$ 827,239	
	Local Extended Contracts	\$ 96,065	\$ -	\$ 96,065	
	Local Donations	\$ 16,857	\$ 8,326	\$ 8,531	
	Equipment	\$ 265,261	\$ 123,407	\$ 141,854	
	Professional Development	\$ 180,470	\$ 61,833	\$ 118,637	
	Total Undesignated Fund Balance	\$ 4,985,935	\$ 1,203,403	\$ 3,782,532	
	EDUCARE	\$ 167,174	\$ (10,941)	\$ 178,115	
	Total Net Change in Fund Balance	\$ 5,153,109	\$ 1,192,463	\$ 3,960,646	

Locality	2019 Rate	Increase	2020 Rate	Increase	2021 Rate	Increase	2022 Rate	Residents	Increase	2023 Rate	Residents	Increase	2024	Residents
								Combined Rate			Combined Rate			Combined Rate
Washington County	\$ 2.1500	\$ -	\$ 2.1500	\$ -	\$ 2.1500	\$ -	\$ 2.1500	\$ 2.1500	\$ -	\$ 2.1500	\$ 2.1500	\$ (0.4400)	\$ 1.7100	\$ 1.7100
Watauga	\$ 0.7000	\$ -	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.7200	\$ -	\$ 0.5700	\$ 2.7200	\$ (0.1600)	\$ 0.4100	\$ 2.1200
Jonesborough	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ -	\$ 1.2000	\$ 3.3500	\$ 0.2500	\$ 1.4500	\$ 3.6000	\$ (0.4838)	\$ 0.9662	\$ 2.6762
Johnson City	\$ 1.7100	\$ -	\$ 1.7100	\$ 0.0200	\$ 1.7300	\$ -	\$ 1.7300	\$ 3.8800	\$ 0.2500	\$ 1.9800	\$ 4.1300	\$ (0.6259)	\$ 1.3541	\$ 3.0641
Unicoi County	\$ 2.6838	\$ 0.1700	\$ 2.8538	\$ -	\$ 2.8538	\$ (0.5033)	\$ 2.3505	\$ 2.3505	\$ 0.2600	\$ 2.6105	\$ 2.6105	\$ -	\$ 2.6105	\$ 2.6105
Erwin	\$ 1.8620	\$ -	\$ 1.8620	\$ -	\$ 1.8620	\$ (0.3108)	\$ 1.5512	\$ 3.9017	\$ -	\$ 1.5512	\$ 4.1617	\$ -	\$ 1.5512	\$ 4.1617
Sullivan County	\$ 2.5700	\$ -	\$ 2.5700	\$ (0.1638)	\$ 2.4062	\$ -	\$ 2.4062	\$ 2.4062	\$ -	\$ 2.4062	\$ 2.4062	\$ 0.0900	\$ 2.4962	\$ 2.4962
Bluff City	\$ 1.2800	\$ -	\$ 1.2800	\$ (0.1010)	\$ 1.1790	\$ -	\$ 1.1790	\$ 3.5852	\$ 0.1210	\$ 1.3000	\$ 3.7062	\$ -	\$ 1.3000	\$ 3.7962
Bristol	\$ 2.1612	\$ -	\$ 2.1612	\$ (0.1749)	\$ 1.9863	\$ -	\$ 1.9863	\$ 4.3925	\$ -	\$ 1.9863	\$ 4.3925	\$ 0.2637	\$ 2.2500	\$ 4.7462
Johnson City	\$ 1.9500	\$ -	\$ 1.9500	\$ (0.4000)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.9562	\$ 0.2500	\$ 1.8000	\$ 4.2062	\$ 0.2298	\$ 2.0298	\$ 4.5260
Kingsport	\$ 2.0643	\$ -	\$ 2.0643	\$ (0.1860)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.4045	\$ -	\$ 1.9983	\$ 4.4045	\$ -	\$ 1.9983	\$ 4.4945
Carter County	\$ 2.4700	\$ -	\$ 2.4700	\$ (0.4400)	\$ 2.0300	\$ -	\$ 2.0300	\$ 2.0300	\$ 0.1500	\$ 2.1800	\$ 2.1800	\$ -	\$ 2.1800	\$ 2.1800
Elizabethton	\$ 1.8500	\$ -	\$ 1.8500	\$ (0.2800)	\$ 1.5700	\$ -	\$ 1.5700	\$ 3.6000	\$ 0.0800	\$ 1.6500	\$ 3.8300	\$ -	\$ 1.6500	\$ 3.8300
Johnson City	\$ 1.8300	\$ -	\$ 1.8300	\$ (0.2800)	\$ 1.5500	\$ -	\$ 1.5500	\$ 3.5800	\$ 0.2500	\$ 1.8000	\$ 3.9800	\$ 0.0775	\$ 1.8775	\$ 4.0575
Watauga	\$ 0.7000	\$ -	\$ 0.7000	\$ (0.1300)	\$ 0.5700	\$ -	\$ 0.5700	\$ 2.6000	\$ -	\$ 0.5700	\$ 2.7500	\$ -	\$ 0.5700	\$ 2.7500
Greene County	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ -	\$ 2.0145	\$ 2.0145	\$ (0.3645)	\$ 1.6500	\$ 1.6500	\$ -	\$ 1.6500	\$ 1.6500
Greene County for City Residents	\$ 1.9845	\$ -	\$ 1.9845	\$ -	\$ 1.9845	\$ -	\$ 1.9845	\$ 4.1620	\$ (0.3445)	\$ 1.6400	\$ 3.3471	\$ -	\$ 1.6400	\$ 3.3471
Greeneville City	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ -	\$ 2.1775	\$ 4.1620	\$ (0.4704)	\$ 1.7071	\$ 3.3471	\$ -	\$ 1.7071	\$ 3.3471
Hawkins County	\$ 2.5323	\$ -	\$ 2.5323	\$ (0.3646)	\$ 2.1677	\$ 0.1500	\$ 2.3177	\$ 2.3177	\$ 0.0070	\$ 2.3247	\$ 2.3247	\$ 0.2299	\$ 2.5546	\$ 2.5546
Rogersville City	\$ 1.6700	\$ -	\$ 1.6700	\$ (0.1835)	\$ 1.4865	\$ -	\$ 1.4865	\$ 3.8042	\$ -	\$ 1.4865	\$ 3.8112	\$ 0.3500	\$ 1.8365	\$ 4.3911
Bulls Gap	\$ 0.7200	\$ -	\$ 0.7200	\$ (0.0636)	\$ 0.6564	\$ 0.0036	\$ 0.6600	\$ 2.9777	\$ 0.2000	\$ 0.8600	\$ 3.1847	\$ 0.1300	\$ 0.9900	\$ 3.5446
Church Hill	\$ 1.1034	\$ -	\$ 1.1034	\$ (0.1418)	\$ 0.9616	\$ -	\$ 0.9616	\$ 3.2793	\$ -	\$ 0.9616	\$ 3.2863	\$ 0.0484	\$ 1.0100	\$ 3.5646
Kingsport	\$ 1.8900	\$ -	\$ 1.8900	\$ (0.0117)	\$ 1.8783	\$ 0.1200	\$ 1.9983	\$ 4.3160	\$ -	\$ 1.9983	\$ 4.3230	\$ -	\$ 1.9983	\$ 4.5529
Mount Carmel	\$ 1.6700	\$ -	\$ 1.6700	\$ (0.2803)	\$ 1.3897	\$ -	\$ 1.3897	\$ 3.7074	\$ 0.2000	\$ 1.5897	\$ 3.9144	\$ -	\$ 1.5897	\$ 4.1443
Surgoinsville	\$ 1.2000	\$ -	\$ 1.2000	\$ (0.2370)	\$ 0.9630	\$ 0.0033	\$ 0.9663	\$ 3.2840	\$ -	\$ 0.9663	\$ 3.2910	\$ 0.1337	\$ 1.1000	\$ 3.6546

Acct	Acct	AMOUNT
A	Asset	
11130	CASH IN BANK	13,457,902.91
11131	FOOD SERVICE CASH	-16.19
11133	RETAINAGE ESCROW ACCOUNT	53,967.73
11200	INVENTORIES	67,515.33
11300	INVESTMENTS	1,189,657.06
11410	ACCOUNTS RECEIVABLE	41,923.80
11420	DUE FROM WASHINGTON CO GASB 33	19,417,284.00
11430	DUE FROM OTHER GOVERNMENTS	5,479,560.98
11440	DUE FROM OTHER FUNDS	134.84
11460	DUE FROM CITY GENERAL FUND	0.00
48610	DONATIONS	0.00
71100	REGULAR INSTRUCTION PROGRAM	0.00
-----	Asset	39,707,930.46
		=====

L	Liability	
21100	ACCOUNTS PAYABLE	-9,820.25
21200	ACCRUED PAYROLL	-1,985,162.10
21310	INCOME TAX WITHHELD AND UNPAID	0.00
21311	STATE INCOME TAX	0.00
21320	SOCIAL SECURITY TAX	-123,080.05
21325	EMPLOYEE MEDICARE DEDUCTION	-28,784.85
21330	RETIREMENT CONTRIBUTIONS	-137,151.28
21331	THE TRUST COMPANY	-1,295.49
21332	GREAT WEST DC PLAN	152.01
21340	FAMILY HEALTH INSURANCE	0.00
21341	MEDICAL INSURANCE	38,427.11
21342	SECTION 125	-110,842.22
21344	PAYROLL DEDUCTIONS	-12,778.23
21345	JCEA	0.00
21346	NTA	0.00
21347	NAS INC	-1,156.36
21348	DENTAL INSURANCE	3,597.30
21350	TAX SHELTER ANNUITIES	-555.00
21351	HEALTH SAVINGS ACCOUNT	0.00
21360	GARNISHMENTS AND LEVIES	0.00
21370	EXTENSION SERVICE PAYROLL DEDU	0.00
21390	OTHER PAYROLL DEDUCTIONS	-3,844.26
21410	CONSTRUCTION RETAINAGE PAYABLE	-7,946.97
21500	DUE TO OTHER FUNDS	-50.00
21518	DEFERRED REVENUE	-19,417,284.00
21520	DUE TO FOOD SERVICE	-345,779.65
21521	REVTRAK CLEARING ACCOUNT	-108.27
21540	DUE TO DEBT SERVICE FUND 1/4 C	-499,069.01
21555	DUE TO OTHER GOVERNMENTS	0.00
-----	Liability	-22,642,531.57
		=====

Acct	Acct	AMOUNT
Q	Equity	
34110	RESERVED FOR ENCUMBRANCES - CU	-1,842,485.05
34130	RESERVED FOR CHROMEBOOKS	-73,600.67
34141	RESERVED FOR SITE-BASED	0.00
34142	RESERVED FOR THE ARTS	0.00
34143	RESERVED FOR ADULT EDUCATION	0.00
34144	LOCAL EXTENDED CONTRACT	0.00
34145	RESERVED FOR BOILER - MAINTENA	0.00
34147	RESERVED FOR MAINTENANCE EQUIP	0.00
34150	RESERVED FOR INVENTORY	-62,083.62
34170	RESERVED FOR PROJECT SMILE	0.00
34179	LOCAL EXTENDED CONTRACTS	-96,064.98
34180	RESERVED FOR SUMMER SCHOOL	0.00
34181	RESERVED FOR LOCAL DONATIONS	-17,402.55
34379	RESERVED FOR EXTENDED CONTRACT	545.51
34380	RESERVED FOR CAREER LADDER PRO	4,395.78
34381	RESERVED FOR BEP CLASSROOM	0.00
34383	RESERVED FOR TECHNOLOGY	0.00
34384	RESERVED FOR TEXTBOOKS	-162,834.97
34385	RESERVED FOR STAFF DEVELOPMENT	0.00
34390	OTHER STATE EDUCATION RESERVES	0.00
34391	RESERVED FOR SUMMER YOUTH	0.00
34392	RESERVED FOR TECH CENTER AUCTI	0.00
34393	RESERVED FOR CAPITAL OUTLAY	-270,810.25
34394	RESERVE FOR HVAC	0.00
34395	RESERVE FOR SPECIAL BUDGET REQ	-812,800.00
34400	RESERVED FOR COMPENSATED ABSEN	-76,918.85
34450	RESERVED FOR GOLLONG	0.00
35110	DESIGNATED FOR 0.03 FUND BALAN	-2,808,843.11
35120	DESIGNATED FOR STIMULUS RECOVE	0.00
39000	UNDESIGNATED FUND BALANCE	-10,846,496.13
-----	Equity	-17,065,398.89
		=====
-----		0.00
	Grand Asset Totals	39,707,930.46
	Grand Liability Totals	-22,642,531.57
	Grand Equity Totals	-17,065,398.89
	Grand Totals	0.00

Number of Accounts: 445

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

Fnd Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE COLLECTIONS	YEAR-TO-DATE COLLECTIONS	UNCOLLECTED REVENUES	PERCENT COLLECTED	
40000							
141	40110	CURRENT PROPERTY TAX	12,587,095.00	736,346.71	2,349,946.40	10,237,148.60	18.67%
141	40120	TRUSTEE'S COLLECTIONS - PRIOR	280,555.00	-87,488.85	-6,792.60	287,347.60	-2.42%
141	40130	CIRCUIT CLERK/CLERK & MASTER C	100,000.00	5,341.73	36,471.84	63,528.16	36.47%
141	40140	INTEREST AND PENALTY	135,000.00	2,607.23	21,037.13	113,962.87	15.58%
141	40150	PICK-UP TAXES	5,500.00	0.00	3.58	5,496.42	0.07%
141	40162	PAYMENTS IN LIEU OF TAXES - LO	215,000.00	0.00	204,353.49	10,646.51	95.05%
141	40163	PAYMENTS IN LIEU OF TAXES - OT	18,000.00	0.00	11,457.30	6,542.70	63.65%
141	40210	LOCAL OPTION SALES TAX	20,285,391.00	1,686,551.19	10,296,790.14	9,988,600.86	50.76%
141	40270	BUSINESS TAX	517,000.00	10,255.85	160,922.07	356,077.93	31.13%
141	40275	MIXED DRINK TAX	3,500.00	14.89	56.58	3,443.42	1.62%
141	40320	BANK EXCISE TAX	95,000.00	0.00	0.00	95,000.00	0.00%
141	40350	INTERSTATE TELECOMMUNICATIONS	0.00	0.00	0.00	0.00	0.00%
141	40390	OTHER STATUTORY LOCAL TAXES	0.00	0.00	0.00	0.00	0.00%
141	40---		34,242,041.00	2,353,628.75	13,074,245.93	21,167,795.07	38.18%
41000							
141	41110	MARRIAGE LICENSE	1,700.00	192.98	905.80	794.20	53.28%
141	41---		1,700.00	192.98	905.80	794.20	53.28%
43000							
141	43511	TUITION - REGULAR DAY STUDENTS	250,000.00	15,241.58	153,770.17	96,229.83	61.51%
141	43512	TUITION - ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00%
141	43513	TUITION - SUMMER SCHOOL	0.00	0.00	0.00	0.00	0.00%
141	43517	TUITION - ONLINE LEARNING	5,500.00	50.00	420.00	5,080.00	7.64%
141	43542	CNTRCT FOR INSTR SVCS W/LEA'S	0.00	0.00	0.00	0.00	0.00%
141	43581	COMMUNITY SERVICE FEES-CHILDRE	1,473,679.00	74,511.93	723,672.19	750,006.81	49.11%
141	43990	OTHER CHARGES FOR SERVICES	61,000.00	5,399.35	21,943.05	39,056.95	35.97%
141	43---		1,790,179.00	95,202.86	899,805.41	890,373.59	50.26%
44000							
141	44110	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00%
141	44120	LEASE / RENTALS	0.00	331.61	2,231.61	-2,231.61	0.00%
141	44146	E-RATE FUNDING	0.00	0.00	0.00	0.00	0.00%
141	44160	RETIRES' INSURANCE PAYMENTS	18,000.00	2,998.18	50,806.81	-32,806.81	282.26%
141	44170	MISCELLANEOUS REFUNDS	0.00	754.49	27,507.46	-27,507.46	0.00%
141	44530	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00%
141	44570	CONTRIBUTIONS	54,135.00	5,550.71	27,943.37	26,191.63	51.62%
141	44990	OTHER LOCAL REVENUES	1,000.00	17.72	201.12	798.88	20.11%
141	44---		73,135.00	9,652.71	108,690.37	-35,555.37	148.62%

Fnd Acct	Acct	AMENDED BUDGET	MONTH-TO-DATE COLLECTIONS	YEAR-TO-DATE COLLECTIONS	UNCOLLECTED REVENUES	PERCENT COLLECTED	
46000							
141	46510	TISA	45,733,085.00	5,316,614.34	23,606,561.99	22,126,523.01	51.62%
141	46511	BASIC EDUCATION PROGRAM	0.00	0.00	0.00	0.00	0.00%
141	46512	BEP ARRA	0.00	0.00	0.00	0.00	0.00%
141	46513	TISA ON-BEHALF PAYMENTS	0.00	0.00	0.00	0.00	0.00%
141	46530	ENGERY EFFICIENT SCHOOLS	0.00	0.00	0.00	0.00	0.00%
141	46550	DRIVER EDUCATION	11,000.00	0.00	0.00	11,000.00	0.00%
141	46590	OTHER STATE EDUCATION FUNDS	0.00	0.00	0.00	0.00	0.00%
141	46592	INTERNET CONNECTIVITY	0.00	0.00	0.00	0.00	0.00%
141	46596	PAID PARENTAL LEAVE	55,500.00	0.00	0.00	55,500.00	0.00%
141	46610	CAREER LADDER PROGRAM	70,686.00	0.00	0.00	70,686.00	0.00%
141	46612	EXTENDED CONTRACT	0.00	0.00	0.00	0.00	0.00%
141	46615	EXTENDED CONTRACT ARRA	0.00	0.00	0.00	0.00	0.00%
141	46690	TEST FEE	0.00	0.00	0.00	0.00	0.00%
141	46850	MIXED DRINK TAX	0.00	0.00	0.00	0.00	0.00%
141	46980	OTHER STATE GRANTS	0.00	0.00	0.00	0.00	0.00%
141	46990	OTHER STATE REVENUES	0.00	55,569.67	55,569.67	-55,569.67	0.00%
141	46---		45,870,271.00	5,372,184.01	23,662,131.66	22,208,139.34	51.58%
47000							
141	47143	EDUCATION OF THE HANDICAPPED A	0.00	43,483.86	43,483.86	-43,483.86	0.00%
141	47304	REMOTE TECHNOLOGY GRANT	0.00	0.00	0.00	0.00	0.00%
141	47590	OTHER FEDERAL THROUGH STATE	0.00	0.00	0.00	0.00	0.00%
141	47640	ROTC REIMBURSEMENT	75,000.00	0.00	24,308.59	50,691.41	32.41%
141	47---		75,000.00	43,483.86	67,792.45	7,207.55	90.39%
48000							
141	48610	DONATIONS	0.00	0.00	1.36	-1.36	0.00%
141	48---		0.00	0.00	1.36	-1.36	0.00%
49000							
141	49800	OPERATING TRANSFERS	0.00	0.00	0.00	0.00	0.00%
141	49810	CITY GENERAL FUND TRANSFER	14,670,167.00	968,894.67	5,813,368.02	8,856,798.98	39.63%
141	49---		14,670,167.00	968,894.67	5,813,368.02	8,856,798.98	39.63%
Grand Revenue Totals			96,722,493.00	8,843,239.84	43,626,941.00	53,095,552.00	45.11%

Number of Accounts: 185

Fnd Acct	Acct	AMENDED BUDGET AMOUNT	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	2024-25 FYTD Unencumbered Bal	Percent of Budget Remaining	
141	71100	REGULAR INSTRUCTION PROGRAM	49,167,730.45	4,325,077.43	22,846,282.09	37,270.94	26,284,177.42	53.46
141	71150	ALTERNATIVE INSTRUCTION PROGRA	1,520,074.00	130,565.47	698,047.68	0.00	822,026.32	54.08
141	71200	SPECIAL EDUCATION PROGRAM	5,682,303.00	516,033.13	2,602,796.90	2,517.17	3,076,988.93	54.15
141	71300	VOCATION EDUCATION PROGRAM	2,429,958.00	214,910.55	1,111,283.28	0.00	1,318,674.72	54.27
141	71600	ADULT EDUCATION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
141	72110	ATTENDANCE	388,696.00	25,885.01	202,312.35	0.00	186,383.65	47.95
141	72120	HEALTH SERVICES	1,110,766.00	91,542.15	473,333.01	1,714.92	635,718.07	57.23
141	72130	OTHER STUDENT SUPPORT	3,534,561.00	302,041.43	1,567,129.93	0.00	1,967,431.07	55.66
141	72210	REGULAR INSTRUCTION PROGRAM	5,248,808.58	475,064.98	2,617,026.53	30,416.93	2,601,365.12	49.56
141	72215	ALTERNATIVE INSTRUCTION PROGRA	66,293.00	4,847.37	29,697.66	0.00	36,595.34	55.20
141	72220	SPECIAL EDUCATION PROGRAM	1,221,948.00	99,439.32	504,722.27	1,476.93	715,748.80	58.57
141	72230	VOCATION EDUCATION PROGRAM	371,421.00	31,342.30	178,329.07	93,239.33	99,852.60	26.88
141	72250	TECHNOLOGY	2,540,086.50	149,651.97	1,112,112.60	106,338.86	1,321,635.04	52.03
141	72260	ADULT PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
141	72310	BOARD OF EDUCATION	1,400,669.00	57,597.62	313,614.30	12,278.55	1,074,776.15	76.73
141	72320	OFFICE OF THE SUPERINTENDENT	470,161.00	33,901.36	207,161.32	4,990.91	258,008.77	54.88
141	72410	OFFICE OF THE PRINCIPAL	6,726,209.00	554,074.74	3,172,302.89	0.00	3,553,906.11	52.84
141	72510	FISCAL SERVICES	689,387.54	53,042.71	302,391.04	3,751.63	383,244.87	55.59
141	72520	HUMAN RESOURCES	320,059.53	26,729.84	158,163.45	0.00	161,896.08	50.58
141	72610	OPERATION OF PLANT	5,773,158.00	475,964.15	2,546,192.26	0.00	3,226,965.74	55.90
141	72620	MAINTENANCE OF PLANT	2,270,313.28	198,150.89	1,048,848.11	70,185.95	1,151,279.22	50.71
141	72710	TRANSPORTATION	3,291,554.00	12,356.07	46,757.99	0.00	3,244,796.01	98.58
141	72810	CENTRAL AND OTHER	130,698.00	9,945.71	79,066.91	3,065.45	48,565.64	37.16
141	73300	COMMUNITY SERVICES	1,366,632.00	108,647.30	643,367.93	8,567.47	714,696.60	52.30
141	73400	EARLY CHILDHOOD EDUCATION	554,091.00	52,418.60	282,656.52	1,081.51	270,352.97	48.79
141	76100	REGULAR CAPITAL OUTLAY	3,263,374.16	0.00	869,775.23	1,088,271.27	1,305,327.66	40.00
141	82130	PRINCIPAL	2,134,510.00	163,517.82	1,000,289.19	0.00	1,134,220.81	53.14
141	82230	INTEREST	139,400.00	265.72	71,514.30	0.00	67,885.70	48.70
141	99100	TRANSFERS TO OTHER FUNDS	62,739.00	0.00	5,211.35	0.00	57,527.65	91.69
Grand Expense Totals		101,875,601.04	8,113,013.64	44,690,386.16	1,465,167.82	55,720,047.06	54.69	

Number of Accounts: 6463

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

SCHOOL BOARD AGENDA ITEM
February 3, 2025 Meeting

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

BACKGROUND INFORMATION:

PEP – Sales Tax Acct:

The City’s sales tax deposit received in December was \$307,349. This was for October sales and was 10.9% higher than the deposit received in December 2023. The School’s sales tax deposit received in December was \$163,518. This was for September’s sales and was 1.7% than last year. Total local option sales tax received for the year is 2.7% higher than received through December 2023.

Interest earnings for November was transferred into the account in December totaling \$3,948.

The December interest payment of \$60,931 for the 2010 Series VII-I-1 Bond was not transferred out of the account in December. It should be transferred from the account in January. The November interest payment was transferred from the account December 9, 2024.

The account had a balance December 31, 2024 of \$10,030,713 (taking into account December’s interest payment).

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

RESPECTFULLY SUBMITTED: *Leia Valley*

PEP Sales Tax Account (Educational Facilities Trust)
December 31, 2024

	FY25 Budget	December, 2024	November, 2024	October, 2024	1st Quarter	Current Year to Date	% of Budget	Previous Year to Date
Beginning Bank Balance		\$ 9,616,829.33	\$ 9,247,401.66	\$ 8,931,201.79	\$ 7,744,987.41	\$ 7,744,987.41		\$ 6,843,433.73
Revenues								
City Sales Tax	\$ 3,342,000.00	\$ 307,349.00	\$ 280,638.21	\$ 285,738.31	\$ 863,140.84	\$ 1,736,866.36	51.97%	\$ 1,654,229.08
School Sales Tax	1,900,000.00	163,517.82	168,575.32	169,127.04	499,069.01	\$ 1,000,289.19	52.65%	\$ 1,010,480.35
ADA Adjustment	-				-	\$ -	#DIV/0!	\$ -
Washington County Payment						-		
Interest	38,000.00	3,948.14	3,946.13	3,593.56	10,642.82	\$ 22,130.65	58.24%	\$ 17,868.81
Total Revenues	5,280,000.00	474,814.96	453,159.66	458,458.91	1,372,852.67	2,759,286.20	52.26%	2,682,578.24
Expenditures								
2010 Series VII-I-1 Principal	1,855,000.00				-	-	0.00%	-
2010 Series VII-I-1 Interest	651,450.00	60,931.29	83,731.99	142,259.04	155,127.36	442,049.68	67.86%	519,685.77
2019 GO Bond Library Roof- Principal	-				-	-	#DIV/0!	-
2019 Library Roof GO Bond - Interest	-				-	-	#DIV/0!	177,108.48
2019 GO Refunding Principal	-				-	-	#DIV/0!	-
2019 GO Refunding Interest	-				-	-	#DIV/0!	-
2020 Refunding Principal	-				-	-	#DIV/0!	-
2020 GO Refunding Interest	-				-	-	#DIV/0!	268,796.91
2020 GO - Elem Additions Principal	1,615,000.00				-	-	0.00%	-
2020 GO - Elem Additions Interest	446,550.00				-	-	0.00%	-
2022 GO Bond - Principal	65,000.00				38,500.00	38,500.00	59.23%	44,250.00
2022 GO Bond - Interest	81,250.00				(7,021.90)	(7,021.90)	-8.64%	-
Correction for FY23	-				-	-	#DIV/0!	-
Bank Services Charges	50,000.00				32.83	32.83	0.07%	32.83
Total Expenditures	4,764,250.00	60,931.29	83,731.99	142,259.04	186,638.29	473,560.61	9.94%	1,009,873.99
Total Net	\$ 515,750.00	\$ 413,883.67	\$ 369,427.67	\$ 316,199.87	\$ 1,186,214.38	\$ 2,285,725.59		\$ 1,672,704.25
Ending Balance		\$ 10,030,713.00	\$ 9,616,829.33	\$ 9,247,401.66	\$ 8,931,201.79	\$ 10,030,713.00		\$ 8,516,137.98
Statement Balance		\$ 10,091,644.29	\$ 9,700,561.32	\$ 9,247,401.66	\$ 8,642,239.59			
Difference		\$ 60,931.29	\$ 83,731.99	\$ -	\$ (288,962.20)			



JOHNSON CITY SCHOOLS

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

To: Johnson City Board of Education
From: Leia Valley, Supervisor of Finance
Subject: Internal School Funds Audit 2023-24
Date: January 27, 2025

Please accept this request to approve the 2023-24 Internal School Funds Audit for the Johnson City Schools. The audit has been issued with the opinion that our financial statements present fairly, in all material respects, the financial position of our schools as of June 30, 2024, in accordance with the financial reporting provision of the *Internal School Funds Manual*. Hard copies of the audit are available of the audit upon request.

There were seven significant deficiencies in internal control identified. Three were repeat findings from the previous year. The auditor's report and notation of the findings can be found starting on page 51 of the Internal School Funds Audit. The Matrix of Findings by School can be found on page 56. Attached is a corrected active plan for each school with findings. Woodland Elementary, Towne Acres Elementary, and North Side Elementary Schools all had changes in the bookkeeper positions in 23-24. The findings for those schools were related to the change in personnel and learning the specific requirements of the *Internal School Funds Manual*. The Finance Department will be visiting with the bookkeepers of the schools with findings to review the correction action plan.

Science Hill High School, Liberty Bell Middle School, Indian Trail Middle School, Lake Ridge Elementary, South Side Elementary, and Fairmont Elementary had no findings for the 23-24 fiscal year.

The schools combined collected and accounted for a total of \$2,212,990 during 23-24 and expended \$2,228,644. The schools started the year with a combined fund balance of \$1,533,594 and ended the year with \$1,459,940.

Please let me know if you have questions.



BOARD OF EDUCATION

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

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





Cherokee Elementary School

2100 Cherokee Rd * Johnson City, TN 37604 * Phone 423-434-5281 * Fax 423-434-5591

Richard Hutson
Principal

2024-001 Significant Deficiency - Purchase Orders

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

Condition: Purchase orders were dated after the invoice date.

Corrective Action Plan: A purchase order will be completed and dated before the invoice date to ensure authorization to make the purchase.

2024-002 Significant Deficiency – Tax

Criteria: As required by Section 5, Title 3, Purchasing of the *Internal School Funds Manual (the Manual)*, tax should not be paid.

Condition: Tax was paid.

Corrective Action Plan: Will make sure no tax is paid unless its something that will be sold.

2024-003 Significant Deficiency – Checks signatures

Criteria: As required by Section 5, Title 3, Purchasing of the *Internal School Funds Manual (the Manual)*, two signatures are required for all checks.

Condition: Checks were only signed by one authorized signer.

Corrective Action Plan: Both Mr. Hutson and Danielle will check to see if two are on their before sending.

2024-004 Significant Deficiency – Voided checks

Criteria: As required by Section 5, Title 3, Purchasing of the *Internal School Funds Manual (the Manual)*, void should be written on the face of the check and the signature section should be removed.

Condition: Several voided checks were noted that had not been properly voided in accordance with the Manual.

Corrective Action Plan: Checks that are voided will have written void on the face of the checks and the signature section will be removed going forward.



MOUNTAIN VIEW MUSTANGS

Re: Corrective Action Plan for Audit SY 2023-2024

To: Whom It May Concern

Mountain View Elementary School had three audit findings for the 2023-2024 school year.

2024-001 Significant Deficiency - Purchase Orders

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

Condition: Purchase orders were dated after the invoice date.

Corrective Action Plan: A purchase order will be completed and dated before the invoice date to ensure authorization to make the purchase.

2024-004 Significant Deficiency – Voided checks

Criteria: As required by Section 5, Title 3, Purchasing of the *Internal School Funds Manual (the Manual)*, void should be written on the face of the check, and the signature section should be removed.

Condition: Several voided checks were noted that had not properly voided in accordance with the Manual.

Corrective Action Plan: Checks that are voided will have a written void on the face of the checks and the signature section will be removed going forward.

2024-005 Significant Deficiency – Count of collections

Criteria: The *Internal School Funds Manual (the Manual)* Section 5, Operating Procedures, Title 2, Revenue/Receipts.

Condition: Count of collections were not completed for the bookfair coin challenge.

Corrective Action Plan: A count of collections is to be prepared when a teacher collection log cannot be prepared and when tickets are not sold at events.

You can contact me or our Bookkeeper, Angela Turner, if you have any questions.

Thank you,

Chelsea Lee – Principal

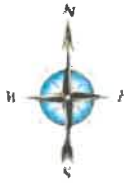
Angela Turner - Bookkeeper

907 King Springs Road
Johnson City, TN 37601

Mountain View Elementary School

**Chelsea Lee, Ed.D. Principal
Haley Klug, Assistant Principal
Derek Murphy, Assistant Principal
Janet Courtney, Administrative Assistant**

**Phone: 423-434-5260
Fax: 423-434-5596**



North Side Navigators

1000 North Roan Street, Johnson City, TN 37601 (423)434-5249 Fax: (423) 434-5295

Mr. Chad Moore, Principal

2024-001 Significant Deficiency - Purchase Orders

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

Condition: Invoice Amounts exceeded the purchase order amounts.

Corrective Action Plan: When the exact amounts are not known for the invoice until the invoice arrives, a purchase order will be initiated with an added for price fluctuations or a do not exceed amount.

Towne Acres Elementary School

Dr. Josh Simmons
Principal

2310 Larkspur Drive
Johnson City, TN 37604
(423)854-4800

Melinda D. Powell
Secretary

2024-002 Significant Deficiency – Missing Support Documentation

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

Condition: An invoice for one disbursement could not be located.

Corrective Action Plan: Original receipts or other adequate documentation will be attached to all disbursements paid.



WOODLAND ELEMENTARY SCHOOL

2303 Indian Ridge Road
Johnson City, TN 37604
Phone: 423-434-5267
Fax: 423-434-5298

Dr. Karen Reach
Principal

Kirstie Bolton
Secretary

2024-001 Significant Deficiency - Purchase Orders

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

Condition: Purchase orders were dated after the invoice date.

Corrective Action Plan: A purchase order will be completed and dated before the invoice date to ensure authorization to make the purchase.

2024-005 Significant Deficiency – Count of collections

Criteria: The *Internal School Funds Manual (the Manual)* Section 5, Operating Procedures, Title 2, Revenue/Receipts.

Condition: Count of collections were not completed for the bookfair coin challenge.

Corrective Action Plan: A count of collections is to be prepared when a teacher collection log cannot be prepared and when tickets are not sold at events.

2024-006 Significant Deficiency – Fundraisers

Criteria: *The Internal School Funds Manual (the Manual)* Section 4, Title 8, Fundraising and Resale Activities.

Condition: Fundraiser authorizations and summaries were not prepared or were approved after the fundraiser took place.

Corrective Action Plan: Written approval will be obtained prior to a fundraiser beginning and accurate and systematic records of all cash collected should be maintained. Fundraiser summaries will be prepared for all fundraisers.

2024-007 Significant Deficiency – Donations

Criteria: The *Internal School Funds Manual (the Manual)* Section 4, Administration of Internal School Funds, Title 9, Donations and Other Miscellaneous Revenues/Receipts.

Condition: Donation summaries were not prepared for restricted donations that have stipulations of use from the donor.

Corrective Action Plan: A donation summary will be prepared for all legally restricted donations. The donation summary will include the amount donated, the source and date of the donation, the date received, and a detailed list of all related disbursements. Documentation should be obtained in writing from the donor for a stipulation governing the use of donations.

JOHNSON CITY, TENNESSEE SCHOOL BOARD -
INTERNAL SCHOOL FUNDS

Annual Financial Report

Year Ended June 30, 2024

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Annual Financial Report
Year Ended June 30, 2024

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JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS REGULATORY BASIS
Financial Statements and Supplementary Information (Continued)

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JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Roster of Officials

June 30, 2024

Superintendent of Schools

Dr. Steve Barnett

Director of Finance

Leia Valley, CPA

Board of Education

Kathy Hall - Chair

Paula Treece - Vice Chair

Beth Simpson - Secretary

Jonathan Kinnick

Thomas Hager, Jr.

Dr. Ginger Carter

Herb Greenlee

Schools

Science Hill High

Indian Trail Middle

Liberty Bell Middle

Cherokee Elementary

Fairmont Elementary

Lake Ridge Elementary

Mountain View Elementary

North Side Elementary

South Side Elementary

Towne Acres Elementary

Woodland Elementary

Principals

Josh Carter

Dr. James Jacobs

Dr. Kelsey Walker

Richard Hutson

Dr. JoDee Dotson

Dr. Tiffany Hibbitts

Dr. Chelsea Lee

Chad Moore

Kaytee Jones

Dr. Josh Simmons

Dr. Karen Reach



Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of Johnson City Board of Education - Internal School Funds ("School Funds") which comprise the combined and individual school balance sheets - regulatory basis, as of June 30, 2024, and the related combined and individual school statements of revenues, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying combined and individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of the School Funds as of June 30, 2024, and the related revenues, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Internal School Funds Manual* described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Schools Funds as of June 30, 2024, or the changes in financial position for the year then ended.

Basis for Opinions

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

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Internal School Funds Manual*, as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant

to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial

statements - regulatory basis or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2024 on our consideration of the School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Funds' internal control over financial reporting and compliance.

Rodefer Moss & Co, PLLC

Greeneville, Tennessee
October 28, 2024

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Combined Balance Sheet - Regulatory Basis - All Schools
 June 30, 2024

	Science Hill High School and Vocational Center	Indian Trail Middle School	Liberty Bell Middle School	Cherokee Elementary	Fairmont Elementary	Lake Ridge Elementary	Mountain View Elementary	North Side Elementary	South Side Elementary	Towne Acres Elementary	Woodland Elementary	Johnson City Virtual Academy	Total
ASSETS													
Cash in checking	\$ 893,599	\$ 80,807	\$ 94,107	\$ 65,788	\$ 7,556	\$ 140,439	\$ 43,382	\$ 35,889	\$ 41,480	\$ 39,711	\$ 15,031	\$ -	\$ 1,457,789
Accounts receivable	10,946	-	-	-	-	-	-	-	-	-	-	-	10,946
Total assets	\$ 904,545	\$ 80,807	\$ 94,107	\$ 65,788	\$ 7,556	\$ 140,439	\$ 43,382	\$ 35,889	\$ 41,480	\$ 39,711	\$ 15,031	\$ -	\$ 1,468,735
LIABILITIES AND FUND BALANCES													
Accounts payable	\$ 2,604	\$ 1,300	\$ 731	\$ 604	\$ 636	\$ 1,080	\$ 447	\$ 310	\$ 307	\$ 398	\$ 378	\$ -	\$ 8,795
Fund Balances:													
Restricted	901,941	79,507	93,376	65,184	6,920	139,359	42,935	35,579	41,173	39,313	14,653	-	1,459,940
Total fund balances	901,941	79,507	93,376	65,184	6,920	139,359	42,935	35,579	41,173	39,313	14,653	-	1,459,940
Total liabilities and fund balances	\$ 904,545	\$ 80,807	\$ 94,107	\$ 65,788	\$ 7,556	\$ 140,439	\$ 43,382	\$ 35,889	\$ 41,480	\$ 39,711	\$ 15,031	\$ -	\$ 1,468,735

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis - All Schools
 Year Ended June 30, 2024

	Science Hill High School And Vocational Center	Indian Trail Middle School	Liberty Bell Middle School	Cherokee Elementary	Fairmont Elementary	Lake Ridge Elementary	Mountain View Elementary	North Side Elementary	South Side Elementary	Towne Acres Elementary	Woodland Elementary	Johnson City Virtual Academy	Total
Fund Balances, July 1, 2023	\$ 981,392	\$ 85,291	\$ 83,418	\$ 64,480	\$ 15,782	\$ 121,845	\$ 42,444	\$ 25,308	\$ 54,211	\$ 42,468	\$ 10,422	\$ 6,533	\$ 1,533,594
Revenues	1,148,647	194,925	299,062	52,922	68,033	120,296	77,133	50,394	51,639	73,625	76,314	-	2,212,990
Expenditures	1,232,606	200,709	291,129	52,218	76,895	102,782	76,642	40,123	64,677	76,780	72,083	-	2,286,644
Excess of revenues over (under) expenditures	(83,959)	(5,784)	7,933	704	(8,862)	17,514	491	10,271	(13,038)	(3,155)	4,231	-	(73,654)
Other financing sources (uses):													
Operating transfers in	129,418	1,768	3,235	-	-	500	-	-	-	-	-	-	134,921
Operating transfers out	(124,910)	(1,768)	(1,210)	-	-	(500)	-	-	-	-	-	(6,533)	(134,921)
Total other financial sources (uses)	4,508	-	2,025	-	-	-	-	-	-	-	-	(6,533)	-
Excess of revenues over (under) expenditures and other uses	(79,451)	(5,784)	9,958	704	(8,862)	17,514	491	10,271	(13,038)	(3,155)	4,231	(6,533)	(73,654)
Fund balances, June 30, 2024	\$ 901,941	\$ 79,507	\$ 93,376	\$ 65,184	\$ 6,920	\$ 139,359	\$ 42,935	\$ 35,579	\$ 41,173	\$ 39,313	\$ 14,653	\$ -	\$ 1,459,940

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Science Hill High School and Vocational Center

June 30, 2024

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
General fund	\$ 144,003	\$ -	\$ 144,003	\$ -	\$ 144,003	\$ 144,003	\$ 144,003
Restricted funds:							
Athletic fund	177,969	-	177,969	-	177,969	177,969	177,969
Board of Education allocations	126,483	-	126,483	290	126,193	126,193	126,483
Clubs:							
Coke rebates	17,249	-	17,249	-	17,249	17,249	17,249
ALC	86	-	86	-	86	86	86
Amnesty international	203	-	203	-	203	203	203
Baseball donation	18,507	-	18,507	-	18,507	18,507	18,507
Basketball donation - boys	15,973	-	15,973	-	15,973	15,973	15,973
Basketball donation - girls	3,626	-	3,626	-	3,626	3,626	3,626
Beta club	545	-	545	-	545	545	545
BPA/FBLA	189	-	189	-	189	189	189
Building trades	1,624	-	1,624	-	1,624	1,624	1,624
Career ladder	151	-	151	-	151	151	151
Criminal justice	175	-	175	-	175	175	175
Donation #4	6,055	-	6,055	-	6,055	6,055	6,055
Skills USA cosmetology	621	-	621	-	621	621	621
Skills USA automotive	2,915	-	2,915	-	2,915	2,915	2,915
Skills USA construction	4,995	-	4,995	-	4,995	4,995	4,995
Skills culinary	68	-	68	-	68	68	68

(Continued)

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

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES			Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances		
Clubs (Continued):								
Forensic club	\$ 139	\$ -	\$ 139	\$ -	\$ 139	\$ 139	\$ 139	\$ 139
Cross country boys donation	70	-	70	-	70	70	70	70
Cross country girls donation	642	-	642	-	642	642	642	642
Dance team	374	-	374	-	374	374	374	374
Topper dance team	301	-	301	-	301	301	301	301
Skills USA drafting	725	-	725	-	725	725	725	725
FCA	1,246	-	1,246	-	1,246	1,246	1,246	1,246
FFA	2,659	-	2,659	-	2,659	2,659	2,659	2,659
FCCLA - pace	937	-	937	-	937	937	937	937
Football donation	2,282	-	2,282	-	2,282	2,282	2,282	2,282
French club	534	-	534	-	534	534	534	534
JCS Foundation grants	64	-	64	-	64	64	64	64
Hospitality and tourism	110	-	110	-	110	110	110	110
German club	81	-	81	-	81	81	81	81
Golf donation	2,169	-	2,169	-	2,169	2,169	2,169	2,169
Health science	3,900	-	3,900	-	3,900	3,900	3,900	3,900
HOSA	1,479	-	1,479	-	1,479	1,479	1,479	1,479
Junior chef academy	289	-	289	-	289	289	289	289
Latin club	332	-	332	-	332	332	332	332
9-12 leadership	78	-	78	-	78	78	78	78
Skills USA welding	1,245	-	1,245	-	1,245	1,245	1,245	1,245
Medieval battle	291	-	291	-	291	291	291	291
Med tech	1,245	-	1,245	-	1,245	1,245	1,245	1,245

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis (Continued)

Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Clubs (Continued):							
Model United Nations club	\$ 259	\$ -	\$ 259	\$ -	\$ 259	\$ 259	\$ 259
Mu alpha theta	500	-	500	-	500	500	500
Quidditch team	24	-	24	-	24	24	24
Robotics club	11,902	-	11,902	-	11,902	11,902	11,902
RHO Kappa National Honor Society	34	-	34	-	34	34	34
Scholar's bowl	188	-	188	-	188	188	188
Scoreboard stadium	123,314	-	123,314	-	123,314	123,314	123,314
Soccer boys donation	456	-	456	-	456	456	456
Soccer girls donation	3,262	-	3,262	-	3,262	3,262	3,262
Softball donation	3,217	-	3,217	-	3,217	3,217	3,217
Spanish club	775	-	775	-	775	775	775
Poetry society	63	-	63	-	63	63	63
Random acts of kindness	10	-	10	-	10	10	10
Swimming donation	5,223	-	5,223	-	5,223	5,223	5,223
Tennis boys donation	1,603	-	1,603	-	1,603	1,603	1,603
Tennis girls donation	1,394	-	1,394	-	1,394	1,394	1,394
Track donation	770	-	770	-	770	770	770
Topper cheer squad	45	-	45	-	45	45	45
Volleyball donation	9,607	-	9,607	-	9,607	9,607	9,607
Volunteer Science Hill	598	-	598	-	598	598	598
Field house donation	498	-	498	-	498	498	498
Wrestling donation	1,247	-	1,247	-	1,247	1,247	1,247
Total club funds	259,163	-	259,163	-	259,163	259,163	259,163

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis (Continued)

Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Class funds:							
9th grade enrichment	\$ 247	\$ -	\$ 247	\$ -	\$ 247	\$ 247	\$ 247
Agriculture	765	-	765	-	765	765	765
Anatomy and physiology	161	-	161	-	161	161	161
AP exams	9,933	-	9,933	-	9,933	9,933	9,933
Art	920	-	920	-	920	920	920
Auditorium rental	335	-	335	-	335	335	335
Band	8,956	-	8,956	-	8,956	8,956	8,956
Beauty and fashion	79	-	79	-	79	79	79
Biology	8	-	8	-	8	8	8
Bookstore	30,174	-	30,174	-	30,174	30,174	30,174
Business education	50	-	50	-	50	50	50
CAD	849	-	849	-	849	849	849
Cheerleading junior varsity	15	-	15	-	15	15	15
Cheerleading varsity	18,711	-	18,711	-	18,711	18,711	18,711
Chemistry	41	-	41	-	41	41	41
Choral department	108	-	108	-	108	108	108
Computer technology	1,984	-	1,984	-	1,984	1,984	1,984
Construction tech	3,789	-	3,789	-	3,789	3,789	3,789
Counseling and mental health	7	-	7	-	7	7	7
Culinary arts	223	-	223	-	223	223	223
Donation #2	21,666	-	21,666	-	21,666	21,666	21,666

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis (Continued)

Science Hill High School and Vocational Center

	ASSETS			LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES	FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances	
Class funds (Continued):							
Donation #3	\$ 6,573	\$ -	\$ 6,573	\$ 1,500	\$ 5,073	\$ 5,073	\$ 6,573
Donation #5	60	-	60	-	60	60	60
Donation #6	835	-	835	-	835	835	835
Drama	2,575	-	2,575	656	1,919	1,919	2,575
Driver education	3,500	-	3,500	-	3,500	3,500	3,500
English dual enrollment	7,754	-	7,754	-	7,754	7,754	7,754
French	132	-	132	-	132	132	132
German	17	-	17	-	17	17	17
Grant #1	405	-	405	-	405	405	405
Junior ROTC	261	-	261	-	261	261	261
Junior-Senior prom	39,704	-	39,704	-	39,704	39,704	39,704
Latin	24	-	24	-	24	24	24
Library	1,136	-	1,136	-	1,136	1,136	1,136
Lost and damaged books	7,825	-	7,825	-	7,825	7,825	7,825
Marquis sign	57	-	57	-	57	57	57
Mathematics	73	-	73	-	73	73	73
Niswonger grants	139	-	139	-	139	139	139
Orchestra	39	-	39	-	39	39	39
Physical education/wellness	470	-	470	-	470	470	470
Physics	168	-	168	-	168	168	168
Rev Trak	158	-	158	158	-	-	158
Special education	6,201	-	6,201	-	6,201	6,201	6,201
Stadium rental	900	-	900	-	900	900	900

(Continued)

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

	ASSETS			LIABILITIES AND FUND BALANCES				
	Cash in Checking	Accounts Receivable	Total Assets	LIABILITIES		FUND BALANCES		Total Liabilities and Fund Balances
				Accounts Payable	Restricted	Total Fund Balances		
Class funds (Continued):								
Statistics	\$ 3,951	\$ -	\$ 3,951	\$ -	\$ 3,951	\$ 3,951	\$ 3,951	
Stem 1 foundation	4,605	-	4,605	-	4,605	4,605	4,605	
Student activities council	2,146	-	2,146	-	2,146	2,146	2,146	
Teaching as a profession	2	-	2	-	2	2	2	
Theater	112	-	112	-	112	112	112	
Topper creations	3,156	-	3,156	-	3,156	3,156	3,156	
Topper mentors attendance	2,161	-	2,161	-	2,161	2,161	2,161	
Wataugan yearbook	(10,946)	10,946	-	-	-	-	-	
Weightlifting	2,497	-	2,497	-	2,497	2,497	2,497	
Welding	270	-	270	-	270	270	270	
Total class funds	<u>185,981</u>	<u>10,946</u>	<u>196,927</u>	<u>2,314</u>	<u>194,613</u>	<u>194,613</u>	<u>196,927</u>	
Total restricted funds	<u>749,596</u>	<u>10,946</u>	<u>760,542</u>	<u>2,604</u>	<u>757,938</u>	<u>757,938</u>	<u>760,542</u>	
Total general and restricted funds	<u>\$ 893,599</u>	<u>\$ 10,946</u>	<u>\$ 904,545</u>	<u>\$ 2,604</u>	<u>\$ 901,941</u>	<u>\$ 901,941</u>	<u>\$ 904,545</u>	

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Science Hill High School and Vocational Center
Year Ended June 30, 2024

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers In (Out)	June 30, 2024
	2023				
General fund:					
Administration	\$ -	\$ -	\$ 2,331	\$ -	\$ -
Awards		-	1,635	-	
Donations		2,628	-	-	
Instruction		-	1,485	-	
Operation and maintenance		-	14,331	-	
Parking fees		265	-	-	
Picture commission		5,011	-	-	
Rebate/charges for services		6,150	-	-	
Service charges		-	3,046	-	
Testing		2,240	1,246	-	
Vending		15,191	-	-	
Total general fund	<u>46,012</u>	<u>31,485</u>	<u>24,074</u>	<u>90,580</u>	<u>144,003</u>
Restricted funds:					
Board of Education allocations:					
Copier	19,555	19,081	27,035	782	12,383
Instructional supplies	723	73,860	63,723	(8,308)	2,552
Forward funding	4,986	12,926	23,089	9,467	4,290
Science materials	164	6,286	6,443	-	7
Fee waivers	32,516	37,797	34,534	(5,927)	29,852
Postal charges	-	-	326	326	-
AC copier	18,706	4,924	2,155	(10,000)	11,475
AC instructional supplies	12,004	14,772	9,835	-	16,941
ALC forward funding	15,034	-	1,961	-	13,073
AC other supplies	1,619	2,462	3,140	10,000	10,941
AC other charges	4,746	80	610	-	4,216
CTE copier	4,729	1,617	3,315	-	3,031
CTE instructional supplies	5,328	9,240	8,201	(3,000)	3,367
CTE forward funding	346	1,617	4,525	3,000	438
AC office supplies	4,970	2,462	2,230	-	5,202
CTE travel	147	154	-	-	301
AC travel	4,461	-	-	-	4,461
CTE office supplies	471	154	-	-	625
Dues and memberships	935	-	-	-	935
Travel	1,843	2,000	2,397	134	1,580
Office supplies	3,176	4,155	6,812	4	523
Total board of education allocations	<u>136,459</u>	<u>193,587</u>	<u>200,331</u>	<u>(3,522)</u>	<u>126,193</u>

(Continued)

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

	Fund Balances			Other Financing	Fund
	July 1, 2023	Revenues	Expenditures	Sources (Uses) Transfers In (Out)	Balances June 30, 2024
Restricted funds (Continued):					
Athletic fund	\$ 232,709	\$ 348,847	\$ 403,587	\$ -	\$ 177,969
Club funds:					
Academic honors	-	4,224	4,224	-	-
Coke rebates	9,749	7,500	-	-	17,249
ALC	86	-	-	-	86
Amnesty international	203	-	-	-	203
Baseball donation	14,873	60,839	57,205	-	18,507
Basketball donation - boys	18,244	20,149	22,420	-	15,973
Basketball donation - girls	1,985	10,045	8,404	-	3,626
Beta club	493	2,813	2,761	-	545
BPA/FBLA	1,400	3,650	4,861	-	189
Building trades	1,624	-	-	-	1,624
Career ladder	151	-	-	-	151
Criminal justice	51	1,170	1,046	-	175
Donation #4	6,822	-	767	-	6,055
Skills USA cosmetology	222	399	-	-	621
Skills USA automotive	5,994	1,090	4,169	-	2,915
Skills USA construction	9,292	3,895	8,192	-	4,995
Skills culinary	48	251	231	-	68
Forensic club	139	-	-	-	139
Cross country boys donation	13	70	13	-	70
Cross country girls donation	2,049	70	1,477	-	642
Dance team	390	-	16	-	374
Topper dance team	301	-	-	-	301
Skills USA drafting	725	-	-	-	725
FCA	1,582	-	336	-	1,246
FFA	3,011	2,730	3,082	-	2,659
FCCLA - pace	1,142	516	721	-	937
Football donation	11,813	11,980	21,511	-	2,282
French club	431	260	157	-	534
JCS Foundation grants	64	-	-	-	64
Hospitality and tourism	110	-	-	-	110
Graduation	2,709	18,440	21,149	-	-
German club	81	-	-	-	81
Golf donation	2,354	3,200	3,385	-	2,169
Health science	1,747	120	72	2,105	3,900
HOSA	997	1,168	686	-	1,479
Junior chef academy	289	-	-	-	289

(Continued)

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

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers In (Out)	June 30, 2024
Club funds (Continued):					
Latin club	\$ 332	\$ -	\$ -	\$ -	\$ 332
9-12 leadership	78	-	-	-	78
Skills USA welding	1,245	-	-	-	1,245
Medieval battle	291	-	-	-	291
Med tech	1,279	-	34	-	1,245
Model United Nations club	-	259	-	-	259
Mu alpha theta	500	-	-	-	500
Quidditch team	24	-	-	-	24
Robotics club	9,062	12,521	9,681	-	11,902
RHO Kappa National Honor Society	34	-	-	-	34
Scholar's bowl	745	1,350	1,907	-	188
Scoreboard stadium	142,771	32,000	51,457	-	123,314
Soccer boys donation	-	7,958	7,502	-	456
Soccer girls donation	3,262	-	-	-	3,262
Softball donation	1,757	20,544	19,084	-	3,217
Spanish club	775	-	-	-	775
Poetry society	63	-	-	-	63
Random acts of kindness	10	-	-	-	10
Swimming donation	5,887	315	979	-	5,223
Tennis boys donation	3,881	-	2,278	-	1,603
Tennis girls donation	1,310	1,229	1,145	-	1,394
Track donation	1,128	-	358	-	770
Topper cheer squad	45	-	-	-	45
Volleyball donation	10,529	13,275	14,197	-	9,607
Volunteer Science Hill	598	-	-	-	598
Field house donation	498	-	-	-	498
Wrestling donation	2,983	2,000	3,736	-	1,247
Total club funds	290,271	246,030	279,243	2,105	259,163

(Continued)

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

	Fund Balances			Other Financing	Fund
	July 1, 2023	Revenues	Expenditures	Sources (Uses) Transfers In (Out)	Balances June 30, 2024
Class funds:					
9th grade enrichment	\$ 247	\$ -	\$ -	\$ -	\$ 247
Agriculture	765	-	-	-	765
Anatomy and physiology	298	-	137	-	161
AP exams	10,701	4,345	5,113	-	9,933
Art	4,669	6,845	11,454	860	920
Auditorium rental	335	-	-	-	335
Band	16,277	21,305	32,651	4,025	8,956
Beauty and fashion	79	-	-	-	79
Biology	68	-	60	-	8
Bookstore	28,050	62,327	60,303	100	30,174
Business education	894	3,600	4,444	-	50
CAD	849	-	-	-	849
Canvas online course fee	1,600	24,725	26,325	-	-
Cheerleading junior varsity	380	-	365	-	15
Cheerleading varsity	2,927	24,558	8,774	-	18,711
Chemistry	41	-	-	-	41
Choral department	479	500	1,911	1,040	108
Chromebook damage	-	5,383	5,383	-	-
Computer technology	484	1,500	-	-	1,984
Construction tech	4,868	6,471	7,550	-	3,789
Counseling and mental health	361	-	354	-	7
Culinary arts	23	200	-	-	223
Culinary catering	1,500	-	1,500	-	-
Donation #2	19,212	4,400	1,946	-	21,666
Donation #3	8,573	-	3,500	-	5,073
Donation #5	672	-	612	-	60
Donation #6	835	-	-	-	835
Drama	2,119	24,645	24,845	-	1,919
Driver education	2,250	1,250	-	-	3,500
English	2,358	-	2,358	-	-
English dual enrollment	5,100	5,400	2,746	-	7,754
French	132	-	-	-	132
German	17	-	-	-	17
Grant #1	405	-	-	-	405
Junior ROTC	-	390	129	-	261
Junior-Senior prom	32,375	20,845	13,516	-	39,704
Latin	24	-	-	-	24
Library	1,011	884	759	-	1,136
Lost and damaged books	7,140	685	-	-	7,825
Marquis sign	57	-	-	-	57
Mathematics	803	-	730	-	73

(Continued)

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

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers In (Out)	June 30, 2024
Class funds (Continued):					
Niswonger grants	\$ 139	\$ 490	\$ 490	\$ -	\$ 139
Orchestra	39	-	-	-	39
Physical education/wellness	613	1,000	1,143	-	470
Physics	168	-	-	-	168
Spanish	708	-	708	-	-
Special education	4,051	11,532	9,382	-	6,201
Stadium rental	900	-	-	-	900
Statistics	3,951	-	-	-	3,951
Stem 1 foundation	1,578	3,522	495	-	4,605
Student activities council	2,436	-	4,290	4,000	2,146
Teaching as a profession	35	293	326	-	2
Theater	387	-	275	-	112
Topper creations	1,372	2,504	720	-	3,156
Topper mentors attendance	1,108	1,610	557	-	2,161
Wataugan yearbook	96,574	84,723	86,617	(94,680)	-
Weightlifting	2,634	2,366	2,503	-	2,497
Welding	270	-	-	-	270
Women in stem	-	400	400	-	-
Total class funds	<u>275,941</u>	<u>328,698</u>	<u>325,371</u>	<u>(84,655)</u>	<u>194,613</u>
Total restricted funds	<u>935,380</u>	<u>1,117,162</u>	<u>1,208,532</u>	<u>(86,072)</u>	<u>757,938</u>
Total general and restricted funds	<u>\$ 981,392</u>	<u>\$ 1,148,647</u>	<u>\$ 1,232,606</u>	<u>\$ 4,508</u>	<u>\$ 901,941</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Indian Trail Middle School

June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Total
			Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 23,368	\$ 23,368	\$ -	\$ 23,368	\$ 23,368	\$ 23,368
Restricted fund:						
Board of Education allocations:						
Instructional supplies and materials	1,637	1,637	1,154	483	483	1,637
Fee waivers	555	555	117	438	438	555
Science materials	29	29	29	-	-	29
Total board of education allocations	2,221	2,221	1,300	921	921	2,221
Miscellaneous restricted funds:						
Donations #1	2,930	2,930	-	2,930	2,930	2,930
Donations #2	1,486	1,486	-	1,486	1,486	1,486
Donations #3	8,491	8,491	-	8,491	8,491	8,491
Donations #4	4,588	4,588	-	4,588	4,588	4,588
Grant #3	59	59	-	59	59	59
Library	1,810	1,810	-	1,810	1,810	1,810
Jr beta club	1,212	1,212	-	1,212	1,212	1,212
Blue grass club	122	122	-	122	122	122
Pep club	271	271	-	271	271	271
Robotics club	831	831	-	831	831	831
Total miscellaneous restricted funds	21,800	21,800	-	21,800	21,800	21,800
Class funds:						
Athletics	17,184	17,184	-	17,184	17,184	17,184
Baseball	7,731	7,731	-	7,731	7,731	7,731
Band	4,845	4,845	-	4,845	4,845	4,845
Chorus	1,628	1,628	-	1,628	1,628	1,628
Orchestra	1,232	1,232	-	1,232	1,232	1,232
Science	44	44	-	44	44	44
Steam academy	754	754	-	754	754	754
Total class funds	33,418	33,418	-	33,418	33,418	33,418
Total restricted fund	57,439	57,439	1,300	56,139	56,139	57,439
Total general and restricted funds	\$ 80,807	\$ 80,807	\$ 1,300	\$ 79,507	\$ 79,507	\$ 80,807

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Indian Trail Middle School
Year Ended June 30, 2024

	Fund Balances		Expenditures	Other Financing	Fund
	July 1, 2023	Revenues		Transfers In (Out)	Balances June 30, 2024
General fund:					
Administrative	\$ -	\$ -	\$ 2,162	\$ -	\$ -
Class fees		5,588	-	-	
Instructional supplies and materials		-	2,465	-	
Maintenance		-	3,926	-	
Field trips		9,888	9,366	-	
Lost/damaged textbooks		30	-	-	
Other fines		141	-	-	
Service charges		-	42	-	
Other		225	-	-	
Pictures		178	-	-	
Vending		289	-	-	
Yearbooks		12,475	10,974	-	
		<u>12,475</u>	<u>10,974</u>	<u>-</u>	
Total general fund	<u>23,489</u>	<u>28,814</u>	<u>28,935</u>	<u>-</u>	<u>23,368</u>
Restricted fund:					
Board of Education allocations:					
Copier	-	6,901	6,901	-	-
Instructional supplies and materials	2,373	24,840	26,730	-	483
Alternative instructional supplies	-	242	242	-	-
Alternative other supplies	-	242	242	-	-
Library books	14	6,027	6,041	-	-
Forward funding	123	4,347	4,470	-	-
Fee waivers	8,161	23,978	29,933	(1,768)	438
Performing music fee waivers	409	3,155	3,564	-	-
Dues and memberships	-	414	414	-	-
Science materials	-	2,103	2,103	-	-
Office supplies	-	414	2,182	1,768	-
		<u>414</u>	<u>2,182</u>	<u>1,768</u>	<u>-</u>
Total board of education allocations	<u>11,080</u>	<u>72,663</u>	<u>82,822</u>	<u>-</u>	<u>921</u>

(Continued)

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

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1, 2023	Revenues	Expenditures	Transfers In (Out)	June 30, 2024
Other restricted funds:					
Field trip donations	\$ -	\$ 1	\$ 1	\$ -	\$ -
Donations #1	3,402	1,009	1,481	-	2,930
Donations #2	1,224	500	238	-	1,486
Donations #3	3,055	5,635	199	-	8,491
Donations #4	4,616	1,200	1,228	-	4,588
JCS Foundation grants	-	3,940	3,940	-	-
Grant #3	59	-	-	-	59
Chromebook rental	-	20	20	-	-
Chromebook damage	-	3,301	3,301	-	-
Library	1,339	4,698	4,227	-	1,810
Jr beta club	1,224	5,129	5,141	-	1,212
Blue grass club	122	-	-	-	122
Pep club	127	562	418	-	271
Robotics club	679	2,576	2,424	-	831
Total other restricted funds	15,847	28,571	22,618	-	21,800
Class funds:					
Athletics	\$ 17,690	\$ 50,096	\$ 50,602	\$ -	\$ 17,184
Baseball	6,368	8,830	7,467	-	7,731
Band	4,353	3,031	2,539	-	4,845
Chorus	3,945	2,085	4,402	-	1,628
Mathletes	3	165	168	-	-
Orchestra	1,413	670	851	-	1,232
Science	44	-	-	-	44
Steam academy	1,059	-	305	-	754
Total class funds	34,875	64,877	66,334	-	33,418
Total restricted fund	61,802	166,111	171,774	-	56,139
Total general and restricted funds	\$ 85,291	\$ 194,925	\$ 200,709	\$ -	\$ 79,507

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Liberty Bell Middle School

June 30, 2024

	ASSETS	LIABILITIES AND FUND BALANCES			
		LIABILITIES	FUND BALANCES		
	Cash in Checking	Accounts Payable	Restricted	Total Fund Balances	Total Liabilities and Fund Balances
General fund	\$ 34,530	\$ -	\$ 34,530	\$ 34,530	\$ 34,530
Restricted funds:					
Board of Education allocations:					
Copier	718	718	-	-	718
Total board of education allocations	718	718	-	-	718
Miscellaneous restricted funds:					
Rev Trak	13	13	-	-	13
Donation #1	147	-	147	147	147
Donation #2	94	-	94	94	94
Drama	5,141	-	5,141	5,141	5,141
Beta club	503	-	503	503	503
CDC Patriot puppy treats	84	-	84	84	84
Library	1,963	-	1,963	1,963	1,963
Robotics club	2,500	-	2,500	2,500	2,500
SGA	2,135	-	2,135	2,135	2,135
Coffee cart	16	-	16	16	16
Total miscellaneous restricted funds	12,596	13	12,583	12,583	12,596
Class funds:					
Athletics	4,120	-	4,120	4,120	4,120
Baseball donation	8,491	-	8,491	8,491	8,491
Band	4,061	-	4,061	4,061	4,061
Cheerleading - 8th	15,699	-	15,699	15,699	15,699
Chorus	3,995	-	3,995	3,995	3,995
Dance	4,271	-	4,271	4,271	4,271
Orchestra	5,626	-	5,626	5,626	5,626
Total class funds	46,263	-	46,263	46,263	46,263
Total restricted funds	59,577	731	58,846	58,846	59,577
Total general and restricted funds	\$ 94,107	\$ 731	\$ 93,376	\$ 93,376	\$ 94,107

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Liberty Bell Middle School
Year Ended June 30, 2024

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers In (Out)	June 30, 2024
	2023				
General fund:					
Administrative	\$ -	\$ -	\$ 3,316	\$ -	\$ -
Field trips		23,587	22,790	-	
Fines, fees and dues		6,770	-	-	
Lost/damaged textbooks		40	-	-	
Instructional supplies and materials		-	2,548	-	
Maintenance		-	3,520	-	
Pictures		1,400	-	-	
Vending		2,368	-	-	
Yearbooks		13,570	12,606	-	
Total general fund	31,575	47,735	44,780	-	34,530
Restricted funds:					
Board of Education allocations:					
Copier	-	12,000	13,351	1,351	-
AC copier	-	500	500	-	-
Instructional supplies and materials	-	25,152	25,762	610	-
AC instructional supplies and materials	-	342	342	-	-
AC other supplies and materials	-	500	500	-	-
Forward funding	-	4,846	4,966	120	-
Science materials	-	2,345	2,345	-	-
Library books	13	6,719	6,732	-	-
Office supplies	-	-	2	2	-
Fee waivers	-	13,000	12,945	(55)	-
Total board of education allocations	13	65,404	67,445	2,028	-
Miscellaneous restricted funds:					
Donation #1	-	771	624	-	147
Donation #2	113	2,712	2,731	-	94
Science	46	-	46	-	-
Drama	5,104	3,061	3,024	-	5,141
Beta club	81	8,331	7,909	-	503
Chromebook damage	-	4,915	4,915	-	-
CDC Patriot puppy treats	240	428	584	-	84
Library	3,424	2,577	4,038	-	1,963
JCS Foundation grant	-	5,872	5,872	-	-
Mathletes	3	-	-	(3)	-
Robotics club	2,500	-	-	-	2,500
SGA	2,320	1,762	1,947	-	2,135
Steam academy	1,123	-	1,123	-	-
Coffee cart	211	-	195	-	16
Total miscellaneous restricted funds	15,165	30,429	33,008	(3)	12,583

(Continued)

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

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
Class funds:					
Athletics	\$ 18,739	\$ 77,257	\$ 91,876	\$ -	\$ 4,120
Baseball donation	7,102	10,110	8,721	-	8,491
Band	1,808	35,155	32,902	-	4,061
Cheerleading - 8th	21	23,972	8,294	-	15,699
Chorus	5,870	1,995	3,870	-	3,995
Dance	9	4,262	-	-	4,271
Orchestra	3,116	2,743	233	-	5,626
Total class funds	<u>36,665</u>	<u>155,494</u>	<u>145,896</u>	<u>-</u>	<u>46,263</u>
Total restricted funds	<u>51,843</u>	<u>251,327</u>	<u>246,349</u>	<u>2,025</u>	<u>58,846</u>
Total general and restricted funds	<u>\$ 83,418</u>	<u>\$ 299,062</u>	<u>\$ 291,129</u>	<u>\$ 2,025</u>	<u>\$ 93,376</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Cherokee Elementary School

June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES		
	Cash in Checking	Accounts Payable	FUND BALANCES		Total
			Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 50,042	\$ -	\$ 50,042	\$ 50,042	\$ 50,042
Restricted funds:					
Board of Education allocations:					
Copier	1,817	358	1,459	1,459	1,817
Dues and memberships	1,550	-	1,550	1,550	1,550
Instructional supplies and materials	1,303	-	1,303	1,303	1,303
Fee waivers	3,480	-	3,480	3,480	3,480
Library books	2,104	-	2,104	2,104	2,104
Office supplies	70	-	70	70	70
Science materials	228	-	228	228	228
Travel	192	-	192	192	192
Postal charges	1,143	-	1,143	1,143	1,143
Total board of education allocations	11,887	358	11,529	11,529	11,887
Miscellaneous restricted funds:					
Educare	245	245	-	-	245
Field trip donation	265	-	265	265	265
Rev Trak	1	1	-	-	1
Donation #1	653	-	653	653	653
Donation #2	438	-	438	438	438
Donation #3	300	-	300	300	300
Library	1,957	-	1,957	1,957	1,957
Total miscellaneous restricted funds	3,859	246	3,613	3,613	3,859
Total restricted funds	15,746	604	15,142	15,142	15,746
Total general and restricted funds	\$ 65,788	\$ 604	\$ 65,184	\$ 65,184	\$ 65,788

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Cherokee Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
General fund:					
Administrative expense	\$ -	\$ -	\$ 237	\$ -	\$ -
Field trips		4,915	4,732	-	
Fines, fees and dues		2,920	-	-	
Lost/damaged textbooks		102	-	-	
Instructional supplies and materials		-	2,615	-	
Interest		8	-	-	
Operations/maintenance equipment		-	100	-	
Pictures		1,848	-	-	
Service charges		-	8	-	
Yearbook		2,721	1,669	-	
	<u>46,889</u>	<u>12,514</u>	<u>9,361</u>	<u>-</u>	<u>50,042</u>
Total general fund					
Restricted fund:					
Board of Education allocations:					
Copier	3,463	4,980	6,984	-	1,459
Dues and memberships	950	600	-	-	1,550
Instructional supplies and materials	2,458	8,982	10,137	-	1,303
Forward funding	553	1,717	2,270	-	-
Fee waivers	3,088	6,080	5,688	-	3,480
Library books	1,671	2,380	1,947	-	2,104
Office supplies	-	300	230	-	70
Science materials	8	852	632	-	228
Travel	192	-	-	-	192
Postal charges	788	491	136	-	1,143
	<u>13,171</u>	<u>26,382</u>	<u>28,024</u>	<u>-</u>	<u>11,529</u>
Total board of education allocations					
Miscellaneous restricted funds:					
Field trip donation	65	400	200	-	265
Donation #1	561	1,454	1,362	-	653
Donation #2	228	6,072	5,862	-	438
Donation #3	5	300	5	-	300
Donation #4	10	-	10	-	-
Grant #1	209	-	209	-	-
Grant #3	585	-	585	-	-
Eastman grant	295	-	295	-	-
JC Foundation wish list	124	400	524	-	-
Library	2,338	5,400	5,781	-	1,957
	<u>4,420</u>	<u>14,026</u>	<u>14,833</u>	<u>-</u>	<u>3,613</u>
Total miscellaneous restricted funds					
Total restricted fund					
	<u>17,591</u>	<u>40,408</u>	<u>42,857</u>	<u>-</u>	<u>15,142</u>
Total general and restricted funds					
	<u>\$ 64,480</u>	<u>\$ 52,922</u>	<u>\$ 52,218</u>	<u>\$ -</u>	<u>\$ 65,184</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Fairmont Elementary School

June 30, 2024

	ASSETS	LIABILITIES AND FUND BALANCES			
		LIABILITIES	FUND BALANCES		Total
	Cash in Checking	Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 5,758	\$ 636	\$ 5,122	\$ 5,122	\$ 5,758
Restricted fund:					
Board of Education allocations:					
Copier	1	-	1	1	1
Instructional supplies and materials	55	-	55	55	55
Forward funding	10	-	10	10	10
Library books	38	-	38	38	38
Science materials	136	-	136	136	136
Office supplies	13	-	13	13	13
Total board of education allocations	253	-	253	253	253
Miscellaneous restricted funds:					
Donation #2	683	-	683	683	683
Eastman grant	862	-	862	862	862
Total miscellaneous restricted funds	1,545	-	1,545	1,545	1,545
Total restricted funds	1,798	-	1,798	1,798	1,798
Total general and restricted funds	\$ 7,556	\$ 636	\$ 6,920	\$ 6,920	\$ 7,556

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Fairmont Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
General fund:					
Administrative expense	\$ -	\$ -	\$ 2,606	\$ -	\$ -
Accelerated reader awards		-	1,774	-	
Field trips		4,536	4,536	-	
Fines, fees and dues		418	-	-	
Instructional supplies and materials		-	1,373	-	
Instruction equipment		-	-	-	
Pictures		4,101	-	-	
Service charges		-	-	-	
Total general fund	<u>6,356</u>	<u>9,055</u>	<u>10,289</u>	<u>-</u>	<u>5,122</u>
Restricted fund:					
Board of Education allocations:					
Copier	1	6,542	6,542	-	1
Instructional supplies and materials	51	19,418	19,414	-	55
Forward funding	929	2,898	3,817	-	10
Fee waivers	4,053	11,514	15,567	-	-
Library books	579	4,018	4,559	-	38
Science materials	37	1,412	1,313	-	136
Office supplies	21	276	284	-	13
Total board of education allocations	<u>5,671</u>	<u>46,078</u>	<u>51,496</u>	<u>-</u>	<u>253</u>
Miscellaneous restricted funds:					
Donation #2	637	6,297	6,251	-	683
Eastman grant	1,236	-	374	-	862
Library	1,882	6,603	8,485	-	-
Total miscellaneous restricted funds	<u>3,755</u>	<u>12,900</u>	<u>15,110</u>	<u>-</u>	<u>1,545</u>
Total restricted fund	<u>9,426</u>	<u>58,978</u>	<u>66,606</u>	<u>-</u>	<u>1,798</u>
Total general and restricted funds	<u>\$ 15,782</u>	<u>\$ 68,033</u>	<u>\$ 76,895</u>	<u>\$ -</u>	<u>\$ 6,920</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Lake Ridge Elementary School

June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES Accounts Payable	FUND BALANCES Restricted Fund Balances		Liabilities and Fund Balances
General fund	\$ 105,928	\$ 105,928	\$ -	\$ 105,928	\$ 105,928	\$ 105,928
Restricted funds:						
Board of Education allocations:						
Copier	2,986	2,986	419	2,567	2,567	2,986
Instructional supplies and materials	5,329	5,329	-	5,329	5,329	5,329
Forward funding	3,728	3,728	-	3,728	3,728	3,728
Office supplies	483	483	-	483	483	483
Fee waivers	10,285	10,285	-	10,285	10,285	10,285
Science materials	8	8	-	8	8	8
Library books	3	3	-	3	3	3
Postal charges	1,065	1,065	-	1,065	1,065	1,065
Travel	349	349	-	349	349	349
Total board of education allocations	24,236	24,236	419	23,817	23,817	24,236
Miscellaneous restricted funds:						
Educare	661	661	661	-	-	661
Grant #1	38	38	-	38	38	38
Donation #1	458	458	-	458	458	458
Donation #2	50	50	-	50	50	50
Donation #3	1,180	1,180	-	1,180	1,180	1,180
Donation #4	139	139	-	139	139	139
TVA grant	312	312	-	312	312	312
Donation - Eastman	3,568	3,568	-	3,568	3,568	3,568
Library	2,019	2,019	-	2,019	2,019	2,019
JCS Foundation Grant	1,850	1,850	-	1,850	1,850	1,850
Total miscellaneous restricted funds	10,275	10,275	661	9,614	9,614	10,275
Total restricted funds	34,511	34,511	1,080	33,431	33,431	34,511
Total general and restricted funds	\$ 140,439	\$ 140,439	\$ 1,080	\$ 139,359	\$ 139,359	\$ 140,439

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Lake Ridge Elementary School
Year Ended June 30, 2024

	Fund Balances		Other Financing Sources (Uses)		Fund Balances
	July 1,	Revenues	Expenditures	Transfers	June 30,
	2023			In (Out)	2024
General fund:					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Awards			63		
Field trips		10,215	8,885		
Fines, fees and dues		12,244			
Instruction			16,504		
Maintenance			1,150		
Interest		52			
Pictures		9,566			
Service charges			770		
Yearbook		14,850	9,940		
Total general fund	<u>96,313</u>	<u>46,927</u>	<u>37,312</u>	<u>-</u>	<u>105,928</u>
Restricted fund:					
Board of Education allocations:					
Copier	3,222	7,932	8,587		2,567
Instructional supplies and materials	2,971	18,286	16,428	500	5,329
Forward funding	3,334	3,313	2,919		3,728
Office supplies	164	425	106		483
Fee waivers	6,364	5,168	1,247		10,285
Science materials	1	1,474	1,467		8
Library books		4,365	3,862	(500)	3
Postal charges	315	750			1,065
Travel	301	48			349
Total board of education allocations	<u>16,672</u>	<u>41,761</u>	<u>34,616</u>	<u>-</u>	<u>23,817</u>
Miscellaneous restricted funds:					
Grant #1	38				38
Grant #3					
Donation #1	208	250			458
Donation #2	50				50
Donation #3	1,180				1,180
Donation #4	139				139
TVA grant	312				312
Donation - Eastman	3,568				3,568
Library	2,226	25,604	25,811		2,019
JCS Foundation Grant	1,139	5,754	5,043		1,850
Total miscellaneous restricted funds	<u>8,860</u>	<u>31,608</u>	<u>30,854</u>	<u>-</u>	<u>9,614</u>
Total restricted fund	<u>25,532</u>	<u>73,369</u>	<u>65,470</u>	<u>-</u>	<u>33,431</u>
Total general and restricted funds	<u>\$ 121,845</u>	<u>\$ 120,296</u>	<u>\$ 102,782</u>	<u>\$ -</u>	<u>\$ 139,359</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Balance Sheet - Regulatory Basis
Mountain View Elementary School
June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES			Total Liabilities and Fund Balances
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		
			Accounts Payable	Restricted	Fund Balances	
General fund	\$ 14,085	\$ 14,085	\$ -	\$ 14,085	\$ 14,085	\$ 14,085
Restricted funds:						
Board of Education allocations:						
Copier	356	356	356	-	-	356
Instructional supplies and materials	1,810	1,810	91	1,719	1,719	1,810
Forward funding	681	681	-	681	681	681
Science materials	45	45	-	45	45	45
Other supplies	66	66	-	66	66	66
Fee waivers	3,828	3,828	-	3,828	3,828	3,828
Library books	25	25	-	25	25	25
Postal charges	396	396	-	396	396	396
Travel	1	1	-	1	1	1
Total board of education allocations	<u>7,208</u>	<u>7,208</u>	<u>447</u>	<u>6,761</u>	<u>6,761</u>	<u>7,208</u>
Miscellaneous restricted funds:						
Eastman grant	950	950	-	950	950	950
Field trip donation	279	279	-	279	279	279
Donation #1	529	529	-	529	529	529
Donation #2	1,611	1,611	-	1,611	1,611	1,611
Donation #3	12,530	12,530	-	12,530	12,530	12,530
Outdoor classroom grant	348	348	-	348	348	348
Grant #1	15	15	-	15	15	15
Grant #3	82	82	-	82	82	82
JC Foundation grant	545	545	-	545	545	545
Library	5,200	5,200	-	5,200	5,200	5,200
Total miscellaneous restricted funds	<u>22,089</u>	<u>22,089</u>	<u>-</u>	<u>22,089</u>	<u>22,089</u>	<u>22,089</u>
Total restricted funds	<u>29,297</u>	<u>29,297</u>	<u>447</u>	<u>28,850</u>	<u>28,850</u>	<u>29,297</u>
Total general and restricted funds	<u>\$ 43,382</u>	<u>\$ 43,382</u>	<u>\$ 447</u>	<u>\$ 42,935</u>	<u>\$ 42,935</u>	<u>\$ 43,382</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Mountain View Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources(Uses) Transfers In(Out)	Fund Balances June 30, 2024
General fund:					
Administration	\$ -	\$ -	\$ 920	\$ -	\$ -
Field trips		8,119	7,834	-	
Fines, fees and dues		560	-	-	
Instruction		-	1,521	-	
Interest		7	-	-	
Service charges		-	7	-	
Student awards		-	964	-	
Pictures		2,721	-	-	
Total general fund	<u>13,924</u>	<u>11,407</u>	<u>11,246</u>	<u>-</u>	<u>14,085</u>
Restricted fund:					
Board of Education allocations:					
Copier	1,922	7,000	8,922	-	-
Dues and memberships	76	500	576	-	-
Instructional supplies and materials	112	13,203	11,596	-	1,719
Forward funding	1,844	2,436	3,599	-	681
Science materials	362	1,599	1,916	-	45
Other supplies	372	-	306	-	66
Fee waivers	-	14,706	10,878	-	3,828
Library books	11	4,086	4,072	-	25
Postal charges	602	350	556	-	396
Travel	35	232	266	-	1
Office supplies	31	750	781	-	-
Total board of education allocations	<u>5,367</u>	<u>44,862</u>	<u>43,468</u>	<u>-</u>	<u>6,761</u>
Miscellaneous restricted funds:					
Eastman grant	1,195	-	245	-	950
Field trip donation	79	1,000	800	-	279
Donation #1	859	5,362	5,692	-	529
Donation #2	3,827	3,294	5,510	-	1,611
Donation #3	12,696	-	166	-	12,530
Donation #4	97	-	97	-	-
Outdoor classroom grant	348	-	-	-	348
Grant #1	15	-	-	-	15
Grant #3	82	-	-	-	82
JC Foundation grant	309	2,600	2,364	-	545
Library	3,646	8,608	7,054	-	5,200
Total miscellaneous restricted funds	<u>23,153</u>	<u>20,864</u>	<u>21,928</u>	<u>-</u>	<u>22,089</u>
Total restricted fund	<u>28,520</u>	<u>65,726</u>	<u>65,396</u>	<u>-</u>	<u>28,850</u>
Total general and restricted funds	<u>\$ 42,444</u>	<u>\$ 77,133</u>	<u>\$ 76,642</u>	<u>\$ -</u>	<u>\$ 42,935</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

North Side Elementary School

June 30, 2024

	ASSETS	LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Payable	FUND BALANCES		Total
			Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 22,137	\$ 32	\$ 22,105	\$ 22,105	\$ 22,137
Restricted funds:					
Board of Education allocations:					
Copier	1,176	134	1,042	1,042	1,176
Instructional supplies and materials	2,457	62	2,395	2,395	2,457
Forward funding	1,606	-	1,606	1,606	1,606
Science materials	95	-	95	95	95
Fee waivers	1,943	51	1,892	1,892	1,943
Library books	121	-	121	121	121
Postal charges	940	-	940	940	940
Office supplies	6	-	6	6	6
Total board of education allocations	<u>8,344</u>	<u>247</u>	<u>8,097</u>	<u>8,097</u>	<u>8,344</u>
Miscellaneous restricted funds:					
Rev Trak	31	31	-	-	31
Field trip donations	50	-	50	50	50
Donations #1	3,392	-	3,392	3,392	3,392
Donations #2	432	-	432	432	432
Donations #3	1,095	-	1,095	1,095	1,095
Donations #4	350	-	350	350	350
JCS Foundation grant	58	-	58	58	58
Total miscellaneous restricted funds	<u>5,408</u>	<u>31</u>	<u>5,377</u>	<u>5,377</u>	<u>5,408</u>
Total general and restricted funds	<u>\$ 35,889</u>	<u>\$ 310</u>	<u>\$ 35,579</u>	<u>\$ 35,579</u>	<u>\$ 35,889</u>

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

North Side Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
General fund:					
Administration	\$ -	\$ -	\$ 505	\$ -	\$ -
Field trips		3,768	3,545	-	
Fines, fees and dues		2,300	-	-	
Pictures		2,342	-	-	
Service charges		-	53	-	
Vending		10	-	-	
Yearbook		2,824	2,400	-	
	<u>17,364</u>	<u>11,244</u>	<u>6,503</u>	<u>-</u>	<u>22,105</u>
Total general fund					
Restricted fund:					
Board of Education allocations:					
Copier	-	5,366	4,324	-	1,042
Instructional supplies and materials	437	8,590	6,632	-	2,395
Forward funding	14	1,592	-	-	1,606
Science materials	45	770	720	-	95
Fee waivers	2,180	7,094	7,382	-	1,892
Library books	-	2,215	2,094	-	121
Postal charges	614	455	129	-	940
Office supplies	2	304	300	-	6
	<u>3,292</u>	<u>26,386</u>	<u>21,581</u>	<u>-</u>	<u>8,097</u>
Total board of education allocations					
Miscellaneous restricted funds:					
Eastman grant	9	-	9	-	-
Field trip donations	50	-	-	-	50
Donations #1	3,530	3,541	3,679	-	3,392
Donations #2	432	-	-	-	432
Donations #3	301	3,451	2,657	-	1,095
Donations #4	131	236	17	-	350
Grant #1	18	-	18	-	-
JCS Foundation grant	-	1,951	1,893	-	58
Library	181	3,585	3,766	-	-
	<u>4,652</u>	<u>12,764</u>	<u>12,039</u>	<u>-</u>	<u>5,377</u>
Total miscellaneous restricted funds					
Total restricted funds					
	<u>7,944</u>	<u>39,150</u>	<u>33,620</u>	<u>-</u>	<u>13,474</u>
Total general and restricted funds					
	<u>\$ 25,308</u>	<u>\$ 50,394</u>	<u>\$ 40,123</u>	<u>\$ -</u>	<u>\$ 35,579</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

South Side Elementary School

June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Total
			Accounts Payable	Restricted	Total Fund Balances	Liabilities and Fund Balances
General fund	\$ 20,782	\$ 20,782	\$ -	\$ 20,782	\$ 20,782	\$ 20,782
Restricted fund:						
Board of Education allocations:						
Copier	2,330	2,330	306	2,024	2,024	2,330
Instructional supplies and materials	63	63	-	63	63	63
Forward funding	44	44	-	44	44	44
Science materials	292	292	-	292	292	292
Fee waivers	7,877	7,877	-	7,877	7,877	7,877
Library books	50	50	-	50	50	50
Dues and memberships	1,237	1,237	-	1,237	1,237	1,237
Office supplies	8	8	-	8	8	8
Postal charges	-	-	-	-	-	-
Total board of education allocations	11,901	11,901	306	11,595	11,595	11,901
Miscellaneous restricted funds:						
Rev Trak	1	1	1	-	-	1
Donation #1	1,150	1,150	-	1,150	1,150	1,150
Donation #2	363	363	-	363	363	363
Donation #3	367	367	-	367	367	367
Donation #4	495	495	-	495	495	495
Grant #1	2,335	2,335	-	2,335	2,335	2,335
Eastman grant	1,859	1,859	-	1,859	1,859	1,859
JCS Foundation grant	2,103	2,103	-	2,103	2,103	2,103
Library	124	124	-	124	124	124
Total miscellaneous restricted funds	8,797	8,797	1	8,796	8,796	8,797
Total restricted funds	20,698	20,698	307	20,391	20,391	20,698
Total general and restricted funds	\$ 41,480	\$ 41,480	\$ 307	\$ 41,173	\$ 41,173	\$ 41,480

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
South Side Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
General fund:					
Administration	\$ -	\$ -	\$ 3,360	\$ -	\$ -
Field trips		6,116	6,058	-	
Fines, fees and dues		879	-	-	
Instruction		-	3,364	-	
Operations and maintenance		-	462	-	
Yearbooks		3,044	3,414	-	
Car tags		-	1,800	-	
Pictures		2,503	-	-	
Total general fund	<u>26,698</u>	<u>12,542</u>	<u>18,458</u>	<u>-</u>	<u>20,782</u>
Restricted funds:					
Board of Education allocations:					
Copier	1,549	5,536	5,061	-	2,024
Instructional supplies and materials	658	11,526	12,121	-	63
Forward funding	113	2,037	2,106	-	44
Science materials	74	986	768	-	292
Fee waivers	12,481	1,000	5,604	-	7,877
Library books	1,447	2,824	4,221	-	50
Dues and memberships	1,237	-	-	-	1,237
Office supplies	73	-	65	-	8
Postal charges	100	100	200	-	-
Total board of education allocations	<u>17,732</u>	<u>24,009</u>	<u>30,146</u>	<u>-</u>	<u>11,595</u>
Miscellaneous restricted funds:					
Donation #1	77	1,391	318	-	1,150
Donation #2	363	-	-	-	363
Donation #3	367	-	-	-	367
Donation #4	495	-	-	-	495
Grant #1	2,335	-	-	-	2,335
Eastman grant	1,859	-	-	-	1,859
JCS Foundation grant	2,076	798	771	-	2,103
Library	2,209	12,899	14,984	-	124
Total miscellaneous restricted funds	<u>9,781</u>	<u>15,088</u>	<u>16,073</u>	<u>-</u>	<u>8,796</u>
Total restricted funds	<u>27,513</u>	<u>39,097</u>	<u>46,219</u>	<u>-</u>	<u>20,391</u>
Total general and restricted funds	<u>\$ 54,211</u>	<u>\$ 51,639</u>	<u>\$ 64,677</u>	<u>\$ -</u>	<u>\$ 41,173</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Towne Acres Elementary School

June 30, 2024

	ASSETS	LIABILITIES AND FUND BALANCES			
	Cash in Checking	Accounts Payable	FUND BALANCES		Total Liabilities and Fund Balances
			Restricted	Total Fund Balances	
General fund	\$ 31,220	\$ 398	\$ 30,822	\$ 30,822	\$ 31,220
Restricted fund:					
Board of Education allocations:					
Instructional supplies and materials	423	-	423	423	423
Science materials	801	-	801	801	801
Fee waivers	3,876	-	3,876	3,876	3,876
Library books	17	-	17	17	17
Dues and memberships	141	-	141	141	141
Postal charges	3	-	3	3	3
Total board of education allocations	5,261	-	5,261	5,261	5,261
Miscellaneous restricted funds:					
Eastman grant	530	-	530	530	530
Library	2,079	-	2,079	2,079	2,079
Donation #1	594	-	594	594	594
Donation #3	20	-	20	20	20
Donation #4	7	-	7	7	7
Total miscellaneous restricted funds	3,230	-	3,230	3,230	3,230
Total restricted funds	8,491	-	8,491	8,491	8,491
Total general and restricted funds	\$ 39,711	\$ 398	\$ 39,313	\$ 39,313	\$ 39,711

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Towne Acres Elementary School
Year Ended June 30, 2024

	Fund Balances		Expenditures	Other Financing	Fund Balances
	July 1, 2023	Revenues		Sources (Uses) Transfers In (Out)	
General fund:					
Administration	\$ -	\$ -	\$ 2,104	\$ -	\$ -
Service charges		-	67	-	
Field trips		15,260	11,846	-	
Fines, fees and dues		8,555	-	-	
Instruction		-	7,825	-	
Pictures		2,633	-	-	
Total general fund	<u>26,216</u>	<u>26,448</u>	<u>21,842</u>	<u>-</u>	<u>30,822</u>
Restricted fund:					
Board of Education allocations:					
Copier	982	7,000	7,982	-	-
Instructional supplies and materials	2,483	8,000	10,060	-	423
Science materials	883	2,549	2,631	-	801
Fee waivers	4,719	2,356	3,199	-	3,876
Forward funding	29	2,326	2,355	-	-
Library books	1,784	3,725	5,492	-	17
Dues and memberships	140	500	499	-	141
Postal charges	-	300	297	-	3
Office supplies	-	309	309	-	-
Total board of education allocations	<u>11,020</u>	<u>27,065</u>	<u>32,824</u>	<u>-</u>	<u>5,261</u>
Miscellaneous restricted funds:					
JCS Foundation grant	249	6,410	6,659	-	-
Eastman grant	1,072	-	542	-	530
Library	2,225	5,028	5,174	-	2,079
Donation #1	1,659	3,174	4,239	-	594
Donation #2	-	-	-	-	-
Donation #3	20	5,500	5,500	-	20
Donation #4	7	-	-	-	7
Total miscellaneous restricted funds	<u>5,232</u>	<u>20,112</u>	<u>22,114</u>	<u>-</u>	<u>3,230</u>
Total restricted fund	<u>16,252</u>	<u>47,177</u>	<u>54,938</u>	<u>-</u>	<u>8,491</u>
Total general and restricted funds	<u>\$ 42,468</u>	<u>\$ 73,625</u>	<u>\$ 76,780</u>	<u>\$ -</u>	<u>\$ 39,313</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Woodland Elementary School

June 30, 2024

	ASSETS		LIABILITIES AND FUND BALANCES			
	Cash in Checking	Total Assets	LIABILITIES	FUND BALANCES		Total
			Accounts Payable	Restricted	Fund Balances	Liabilities and Fund Balances
General fund	\$ 5,350	\$ 5,350	\$ 292	\$ 5,058	\$ 5,058	\$ 5,350
Restricted fund:						
Board of Education allocations:						
Copier	200	200	-	200	200	200
Instructional supplies and materials	149	149	-	149	149	149
Science materials	101	101	-	101	101	101
Fee waivers	82	82	-	82	82	82
Library books	37	37	-	37	37	37
Dues and memberships	86	86	-	86	86	86
Postal charges	37	37	-	37	37	37
Travel	499	499	-	499	499	499
Total board of education allocations	1,191	1,191	-	1,191	1,191	1,191
Miscellaneous restricted funds:						
Educare	35	35	35	-	-	35
Donation - field trip	201	201	-	201	201	201
Donations #1	355	355	51	304	304	355
Donations #2	1,240	1,240	-	1,240	1,240	1,240
Donations #3	105	105	-	105	105	105
Donations #6	5	5	-	5	5	5
Tim Andies Shoe Fund	41	41	-	41	41	41
Eastman Grant	2,008	2,008	-	2,008	2,008	2,008
Library	4,500	4,500	-	4,500	4,500	4,500
Total miscellaneous restricted funds	8,490	8,490	86	8,404	8,404	8,490
Total restricted funds	9,681	9,681	86	9,595	9,595	9,681
Total general and restricted funds	\$ 15,031	\$ 15,031	\$ 378	\$ 14,653	\$ 14,653	\$ 15,031

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis

Woodland Elementary School
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
General fund:					
Administration	\$ -	\$ -	\$ 1,394	\$ -	\$ -
Field trips		14,795	15,744	-	
Fines, fees and dues		2,000	-	-	
Lost/damaged textbooks		221	-	-	
Instruction		-	125	-	
Pictures		4,271	-	-	
Service charges		-	11	-	
Yearbooks		7,913	6,875	-	
Total general fund	<u>7</u>	<u>29,200</u>	<u>24,149</u>	<u>-</u>	<u>5,058</u>
Restricted funds:					
Board of Education allocations:					
Copier	-	3,650	3,450	-	200
Instructional supplies and materials	1,741	15,448	17,040	-	149
Forward funding	25	2,925	2,950	-	-
Science materials	1	1,154	1,054	-	101
Fee waivers	28	7,600	7,546	-	82
Library books	-	3,690	3,653	-	37
Dues and memberships	64	200	178	-	86
Postal charges	23	511	497	-	37
Travel	395	104	-	-	499
Office supplies	277	454	731	-	-
Total board of education allocations	<u>2,554</u>	<u>35,736</u>	<u>37,099</u>	<u>-</u>	<u>1,191</u>
Miscellaneous restricted funds:					
Donation - field trip	196	604	599	-	201
Donations #1	59	3,345	3,100	-	304
Donations #2	1,477	-	237	-	1,240
Donations #3	105	-	-	-	105
Donations #5	260	200	460	-	-
Donations #6	5	-	-	-	5
Tim Andies Shoe Fund	338	-	297	-	41
Fundraising	-	955	955	-	-
Eastman Grant	2,073	-	65	-	2,008
Library	3,348	6,274	5,122	-	4,500
Total miscellaneous restricted funds	<u>7,861</u>	<u>11,378</u>	<u>10,835</u>	<u>-</u>	<u>8,404</u>
Total restricted fund	<u>10,415</u>	<u>47,114</u>	<u>47,934</u>	<u>-</u>	<u>9,595</u>
Total general and restricted funds	<u>\$ 10,422</u>	<u>\$ 76,314</u>	<u>\$ 72,083</u>	<u>\$ -</u>	<u>\$ 14,653</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Balance Sheet - Regulatory Basis

Johnson City Virtual Academy

June 30, 2024

	ASSETS	LIABILITIES AND FUND BALANCES				Total Liabilities and Fund Balances
		FUND BALANCES				
	Cash in Checking	Unassigned	Assigned	Restricted	Fund Balances	
General fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted fund:						
Board of Education allocations:						
Copier	-	-	-	-	-	-
Instructional supplies and materials	-	-	-	-	-	-
Forward funding	-	-	-	-	-	-
Fee waivers	-	-	-	-	-	-
Postal charges	-	-	-	-	-	-
Travel	-	-	-	-	-	-
Office supplies	-	-	-	-	-	-
Total restricted funds	-	-	-	-	-	-
Total general and restricted funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS
Statement of Revenues, Expenditures, and Changes in Fund Balances - Regulatory Basis
Johnson City Virtual Academy
Year Ended June 30, 2024

	Fund Balances July 1, 2023	Revenues	Expenditures	Other Financing Sources (Uses) Transfers In (Out)	Fund Balances June 30, 2024
Restricted funds:					
Board of Education allocations:					
Copier	\$ 1,132	\$ -	\$ -	\$ (1,132)	\$ -
Instructional supplies and materials	1,293	-	-	(1,293)	-
Forward funding	387	-	-	(387)	-
Fee waivers	3,048	-	-	(3,048)	-
Postal charges	472	-	-	(472)	-
Travel	194	-	-	(194)	-
Office supplies	<u>7</u>	<u>-</u>	<u>-</u>	<u>(7)</u>	<u>-</u>
Total board of education allocations	<u>6,533</u>	<u>-</u>	<u>-</u>	<u>(6,533)</u>	<u>-</u>
Total restricted fund	<u>6,533</u>	<u>-</u>	<u>-</u>	<u>(6,533)</u>	<u>-</u>
Total general and restricted funds	<u>\$ 6,533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,533)</u>	<u>\$ -</u>

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Notes to Financial Statements

June 30, 2024

BACKGROUND

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fund Balances

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

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

Unassigned Fund Balance - This classification represents a deficit fund balance.

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

Management's Evaluation of Subsequent Events - Management has evaluated events and transactions occurring subsequent to the fiscal year end for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through October 28, 2024, the date these financial statements were available to be issued.

NOTE 2 - BUDGETARY INFORMATION

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

NOTE 3 - DEPOSITS

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

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

NOTE 3 – DEPOSITS (Continued)

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

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

NOTE 4 – ACCOUNTS PAYABLE

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

NOTE 5 – TRANSFERS

Transfers completed during the fiscal year were for interfund donations and residual fund balance transfers. As of June 30, 2023, the Virtual Academy was closed. During the year ended June 30, 2024, the remaining money from the Virtual Academy was transferred to Liberty Bell Middle and Science Hill High Schools.

NOTE 6 – LONG-TERM LEASES AND COMMITMENTS

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

NOTE 7 – CAPITAL ASSETS

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

NOTE 8 – RISK MANAGEMENT

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

SUPPLEMENTARY INFORMATION

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Transfers - By School

Year Ended June 30, 2024

Science Hill High School

Transferred From	Transferred To						
	Forward funding	CTE	Student	Bookstore	Art	Chorus	Band
		forward funding	activities council				
Wataugan yearbook	\$ -	\$ -	\$ 4,000	\$ 100	\$ -	\$ -	\$ -
Fee waivers	-	-	-	-	860	1,040	4,025
Instructional supplies and materials	9,200	-	-	-	-	-	-
CTE Instructional supplies and materials	-	3,000	-	-	-	-	-
Total transfers:	\$ 9,200	\$ 3,000	\$ 4,000	\$ 100	\$ 860	\$ 1,040	\$ 4,025

Science Hill High School (Continued)

Transferred From (Continued)	Transferred To (Continued)			
	General fund	Health science	AC other supplies and materials	Total
Wataugan yearbook	\$ 90,580	\$ -	\$ -	\$ 94,680
Fee waivers	-	2,105	-	8,030
Instructional supplies and materials	-	-	-	9,200
CTE Instructional supplies and materials	-	-	-	3,000
AC copier expense	-	-	10,000	10,000
Total transfers:	\$ 90,580	\$ 2,105	\$ 10,000	\$ 124,910

Liberty Bell Middle School

Transferred From	Transferred To		
	Instructional supplies and material	Copier	Total
Postal charges	\$ 147	\$ -	\$ 147
Travel	60	-	60
Mathletes	3	-	3
Fee waiver	-	1,000	1,000
Total transfers:	\$ 210	\$ 1,000	\$ 1,210

Transfers between schools

To:	From Johnson City Virtual Academy
	Science Hill High School
Liberty Bell Middle School	2,025
Total transfers:	\$ 6,533

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements

Year Ended June 30, 2024

Employee	Amount	Source of funds	Proper Withholding	Approved by Board
<u>Science Hill High</u>				
A. Windham	\$ 86	FFA	Yes	Yes
A. Nikuradze	170	Athletic Fund	Yes	Yes
A. Clay	92	Athletic Fund	Yes	Yes
A. Stanley	80	Athletic Fund	Yes	Yes
A. Alcantara	497	HOSA	Yes	Yes
A. Morrison	329	Athletic Fund	Yes	Yes
B. Tolley	65	Athletic Fund	Yes	Yes
B. Tipton	121	Athletic Fund	Yes	Yes
B. Ratliff	1,722	Athletic Fund	Yes	Yes
C. Hopper	91	Athletic Fund	Yes	Yes
C. Holland	447	Athletic Fund	Yes	Yes
C. Ford	2,508	Athletic Fund	Yes	Yes
D. Berry	46	Athletic Fund	Yes	Yes
D. Nutter	69	Athletic Fund	Yes	Yes
D. Huskins	1,052	Athletic Fund	Yes	Yes
D. Marable	1,486	Athletic Fund	Yes	Yes
E. Cornett	157	Athletic Fund	Yes	Yes
E. Price	91	Athletic Fund	Yes	Yes
F. Ponder	5,138	Athletic Fund	Yes	Yes
G. Hughes	388	Athletic Fund	Yes	Yes
G. Rhoden	91	Robotics	Yes	Yes
G. Bryant	549	HOSA	Yes	Yes
H. Davidson	388	Athletic Fund	Yes	Yes
J. Phillips	3,699	Athletic Fund	Yes	Yes
J. Deane	91	Athletic Fund	Yes	Yes
J. Pacelli	282	Athletic Fund	Yes	Yes
J. Delahoussaye	250	Athletic Fund	Yes	Yes
J. Higgins	1,939	Athletic Fund	Yes	Yes
J. Miller	69	Athletic Fund	Yes	Yes
J. Tucker	583	Athletic Fund	Yes	Yes
K. Walder	161	Athletic Fund	Yes	Yes
K. Connor	69	Athletic Fund	Yes	Yes
L. Arnold	213	Athletic Fund	Yes	Yes
L. Phillips	1,168	Culinary Arts	Yes	Yes
L. Heffner	183	Scholars Bowl	Yes	Yes
L. Frances	136	Athletic Fund	Yes	Yes
L. Iglesias	452	Athletic Fund	Yes	Yes
L. Richards	1,292	Athletic Fund	Yes	Yes
L. Radar	183	Athletic Fund	Yes	Yes
M. McGue	3,500	Athletic Fund	Yes	Yes

(Continued)

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements (Continued)

Employee	Amount	Source of funds	Proper Withholding	Approved by Board
<u>Science Hill High (Continued)</u>				
M. Cadle	\$ 301	Athletic Fund	Yes	Yes
M. Hertz	258	Skills USA-Welding	Yes	Yes
M. Miller	290	Athletic Fund	Yes	Yes
M. Ridley	583	Athletic Fund	Yes	Yes
M. Feller	275	Athletic Fund	Yes	Yes
N. Mejia	143	Athletic Fund	Yes	Yes
P. Gregory	188	Student activity council	Yes	Yes
R. Hodge	122	Athletic Fund	Yes	Yes
R. Turner	426	Athletic Fund	Yes	Yes
S. Anderson	86	Athletic Fund	Yes	Yes
S. Nelson	2,567	Athletic Fund	Yes	Yes
S. Douglas	369	Athletic Fund	Yes	Yes
S. Peterson	212	Athletic Fund	Yes	Yes
S. Dennison	630	Athletic Fund	Yes	Yes
T. Ahmed	92	Athletic Fund	Yes	Yes
T. Aldridge	1,023	Athletic Fund	Yes	Yes
T. Hoilman	662	Choir	Yes	Yes
W. Ratliff	2,289	Athletic Fund	Yes	Yes
W. Conley	70	Athletic Fund	Yes	Yes
W. Dishner	140	Athletic Fund	Yes	Yes
W. Story	350	Athletic Fund	Yes	Yes
Y. Smith	732	Athletic Fund	Yes	Yes
	<u>\$ 41,741</u>			
<u>Liberty Bell Middle School</u>				
K. Greenwell	\$ 381	Athletic Fund	Yes	Yes
C. Black	66	Athletic Fund	Yes	Yes
J. Bowers	209	Athletic Fund	Yes	Yes
A. Armstrong	327	Athletic Fund	Yes	Yes
S. Elliott	23	Athletic Fund	Yes	Yes
C. Harmon	139	Athletic Fund	Yes	Yes
E. Rimer	364	Athletic Fund	Yes	Yes
C. Ford	54	Athletic Fund	Yes	Yes
A. Morrison	1,297	Athletic Fund	Yes	Yes
C. McAdoo	61	Athletic Fund	Yes	Yes
M. Ervin	572	Athletic Fund	Yes	Yes
N. Layton	245	Athletic Fund	Yes	Yes
M. Rogers	2,123	Athletic Fund	Yes	Yes
D. Williams	141	Athletic Fund	Yes	Yes
J. Scott	48	Athletic Fund	Yes	Yes
	<u>\$ 6,050</u>			

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Salary Supplements (Continued)

Employee	Amount	Source of funds	Proper Withholding	Approved by Board
<u>Indian Trail Middle School</u>				
A. Alcantara	\$ 86	Athletic Fund	Yes	Yes
B. Sanchez	1,040	Athletic Fund	Yes	Yes
C. Williams	233	Athletic Fund	Yes	Yes
C. Maiden	74	Athletic Fund	Yes	Yes
C. Osborn	106	Athletic Fund	Yes	Yes
D. Nutter	43	Athletic Fund	Yes	Yes
G. Besley	46	Athletic Fund	Yes	Yes
H. Davis	152	Athletic Fund	Yes	Yes
J. Cornejo	161	Athletic Fund	Yes	Yes
K. Ellis	36	Athletic Fund	Yes	Yes
K. McInturff	38	Athletic Fund	Yes	Yes
L. Buchanan	23	Athletic Fund	Yes	Yes
M. Townson	30	Athletic Fund	Yes	Yes
M. Jones	63	Athletic Fund	Yes	Yes
R. Grunder	296	Athletic Fund	Yes	Yes
S. Whiteside	103	Athletic Fund	Yes	Yes
T. Rogers	891	Athletic Fund	Yes	Yes
T. Aldridge	86	Athletic Fund	Yes	Yes
T. Coffman	86	Athletic Fund	Yes	Yes
Y. Smith	86	Athletic Fund	Yes	Yes
Z. Bickford	33	Athletic Fund	Yes	Yes
	<u>\$ 3,712</u>			
<u>Cherokee Elementary</u>				
NONE				
<u>Fairmont Elementary</u>				
NONE				
<u>Lake Ridge Elementary</u>				
NONE				
<u>Mountain View Elementary</u>				
NONE				
<u>North Side Elementary</u>				
NONE				
<u>South Side Elementary</u>				
NONE				
<u>Towne Acres Elementary</u>				
NONE				
<u>Woodland Elementary</u>				
NONE				
<u>Johnson City Virtual Academy</u>				
NONE				

See accompanying independent auditors' report.

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Fidelity Bond Coverage

June 30, 2024

Company:	Western Security/CNA Security
Type of Coverage	Employee Fidelity Bond
Amount:	\$40,000 each and every loss
Period Covered	08/26/23 - 08/26/24
Positions Covered:	All Employees

COMPLIANCE



Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Johnson City, Tennessee School Board's Internal School Funds ("School Funds"), which comprise the combined and individual school balance sheets - regulatory basis as of June 30, 2024, and the related combined and individual school statements of revenue, expenditures and changes in fund balances - regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise the School Funds' basic financial statements. We have issued our report thereon dated October 28, 2024. Our report on the School Funds' financial statements was adverse in relation to conformity with accounting principles generally accepted in the United States of America and was unmodified in relation to the financial statements prepared in conformity with the accounting principles prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2024-001 through 2024-005 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2024-006 through 2024-007.

Johnson City, Tennessee School Board's Responses to Findings

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

Purpose of this Report

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

Rodefer Moss & Co, PLLC

Greeneville, Tennessee
October 28, 2024

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Findings
Year Ended June 30, 2024

Current Year Audit Findings

2024-001 Significant Deficiency - Purchase Orders

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

Condition: Purchase orders were dated after the invoice date and a purchase order was not completed and authorized for yearbooks.

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

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

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

2024-002 Significant Deficiency - Missing Supporting Documentation

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

Condition: An invoice for one disbursement could not be located.

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

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

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

2024-003 Significant Deficiency - Checks signatures

Criteria: As required by Section 5, Title 3, Purchasing of the *Tennessee Internal School Uniform Accounting Policy Manual (the Manual)*, two signatures are required for all checks.

Condition: Checks were only signed by one authorized signer.

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

Recommendation: All checks will include two signatures by authorized signers.

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

2024-003 Significant Deficiency - Checks signatures (Continued)

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

2024-004 Significant Deficiency - Voided checks

Criteria: As required by Section 5, Title 3, Purchasing of the *Tennessee Internal School Uniform Accounting Policy Manual (the Manual)*, void should be written on the face of the check and the signature section should be removed.

Condition: Several voided checks were noted that had not been properly voided in accordance with the Manual.

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

Recommendation: Checks that are voided should have void written on the face of the check and the signature section should be removed.

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

2024-005 Significant Deficiency - Count of collections

Criteria: The *Internal School Funds Manual ("the Manual")* Section 5, Operating Procedures, Title 2, Revenue/Receipts.

Condition: Count of collections were not completed.

Effect: The effect of this issue causes the schools to not be in compliance with the internal control procedures for teacher collections and other student events as prescribed by *the Manual*.

Recommendation: As required by Section 5: Title 2 of the *Manual*, a count of collections should be prepared when a teacher collection log cannot be prepared and when tickets are not sold at events.

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

2024-006 Significant Deficiency - Fundraisers

Criteria: The *Internal School Funds Manual ("the Manual")* Section 4, Title 8, Fundraising and Resale Activities.

Condition: Fundraiser authorizations and summaries were not prepared or were approved after the fundraiser took place.

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

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

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

2024-006 Significant Deficiency - Fundraisers (Continued)

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

2024-007 Significant Deficiency - Donations

Criteria: The *Internal School Funds Manual ("the Manual")* Section 4, Administration of Internal School Funds, Title 9, Donations and Other Miscellaneous Revenues/Receipts.

Condition: Donation summaries were not prepared for restricted donations that have stipulations of use from the donor.

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

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

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

JOHNSON CITY, TENNESSEE SCHOOL BOARD - INTERNAL SCHOOL FUNDS

Schedule of Prior Year Findings

Year Ended June 30, 2024

Finding Number	Finding Title	Status
2023-001	Significant Deficiency - Purchase orders (original finding #2022-002)	Repeated
2023-002	Significant Deficiency - Missing supporting disbursement documentation (original finding #2022-003)	Repeated
2023-003	Significant Deficiency - Checks signatures	Repeated
2023-004	Significant Deficiency - Educare (original finding #2022-007)	1)

- 1) Per the July 1, 2023, *Internal School Funds Manual*, Section 4: Title 9 Donations and Other Miscellaneous Revenue/Receipts, "Extended School Program funds should be audited by the Board of Education's auditor for internal control and compliance requirements." As a result, this finding from prior year has not been reevaluated.

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

Matrix of Findings By School

Year Ended June 30, 2024

Cherokee Elementary	Mountain View Elementary	North Side Elementary	Towne Acres Elementary	Woodland Elementary
--------------------------------	-------------------------------------	----------------------------------	-----------------------------------	--------------------------------

Internal Control

2024-001 - Purchase Orders

2024-002 - Missing supporting documentation

2024-003 - Checks signatures

2024-004 - Voided checks

2024-005 - Count of collections

X	X	X		X
			X	
X				
X	X			
	X			X

Compliance

2024-006 - Fundraisers

2024-007 - Donations

	X			X
				X



JOHNSON CITY SCHOOLS

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

Management’s Corrective Action Plan

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

2024-001 Significant Deficiency - Purchase Orders

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

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

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

Planned Corrective Action:

Management will communicate to all faculty and bookkeepers that purchase orders should be completed and dated before the invoice date to ensure authorization to make the purchase. When the exact amounts are not known for the invoice until the invoice arrives, a purchase order should be initiated with a do not exceed amount to provide authorization for the amount of the purchase. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board. The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-002 Significant Deficiency - Missing Supporting Documentation

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

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

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

Planned Corrective Action:

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



BOARD OF EDUCATION

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

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





JOHNSON CITY SCHOOLS

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Dr. Steve Barnett, Superintendent of Schools

The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-003 Significant Deficiency – Checks Signatures

Response and Corrective Action Plan Prepared by: Richard Hutson

Person responsible for Implementing the Corrective Action: Same

Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: Yes

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

Planned Corrective Action:
Management will communicate to all principals and bookkeepers to verify that all checks include two signatures by authorized signers before being mailed. Also, the Principal has submitted a corrective action plan to the Director of Finance of the Johnson City, Tennessee School Board. The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-004 Significant Deficiency – Voided checks

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

Person responsible for Implementing the Corrective Action: Same

Anticipated Completion Date of Corrective Action: Immediate

Repeat Finding: No

Reason Why Corrective Action was not taken in prior year: Not applicable

Planned Corrective Action:
Management will communicate to all principals and bookkeepers that void should be written on the face of the check and the signature section should be removed. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board. The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-005 Significant Deficiency – Count of collections

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



BOARD OF EDUCATION

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

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





JOHNSON CITY SCHOOLS

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

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

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

2024-005 Significant Deficiency – Count of collections (Continued)

Planned Corrective Action:
Management will communicate to all principals and bookkeepers that a count of collections should be prepared when a teacher collection log cannot be prepared and when tickets are not sold at events. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board. The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-006 Significant Deficiency – Fundraisers

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

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

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

Planned Corrective Action:
Management will communicate to all principals and bookkeepers that written approval must be obtained prior to a fundraiser beginning and accurate and systematic records of all cash collected should be maintained. Fundraiser summaries must be prepared for all fundraisers. Also, the Principals have submitted corrective action plans to the Director of Finance of the Johnson City, Tennessee School Board. The Johnson City, Tennessee School Board also provided training to all bookkeepers on the *Tennessee Internal School Uniform Accounting Policy Manual*.

2024-007 Significant Deficiency – Donations

Response and Corrective Action Plan Prepared by: Dr. Karen Reach

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

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



BOARD OF EDUCATION

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

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Dr. Steve Barnett, Superintendent of Schools

Planned Corrective Action:

Management will communicate to all principals and bookkeepers that a donation summary should be prepared for all legally restricted donations. The donation summary should include the amount donated, the source and date of the donation, the date received, and a detailed list of all related disbursements. Documentation should be obtained in writing from the donor for any stipulation governing the use of donations.

Sincerely,

Leia Valley, CPA
Director of Finance



BOARD OF EDUCATION

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

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



CONTRACT OF EMPLOYMENT

between

~~STEVEN N. BARNETT~~ GREGORY S. WALLACE Ed.D.

and the

JOHNSON CITY BOARD OF EDUCATION

This Employment Contract is entered into this the 3rd ~~1st~~ day of ~~September~~ February 2024~~5~~, by and between the Johnson City Board of Education, hereinafter called the "BOARD", and ~~Steven Barnett~~ Gregory Wallace, hereinafter called the "INTERIM SUPERINTENDENT".

WITNESSETH:

That for and in consideration of the provisions herein contained, the BOARD and the INTERIM SUPERINTENDENT agree as follows:

1. EMPLOYMENT: The BOARD, in accordance with its action as found in the minutes of its meeting held on the 3rd ~~1st~~ day of ~~September~~ February 2024~~5~~, hereby elects and employs INTERIM SUPERINTENDENT, and INTERIM SUPERINTENDENT does hereby accept such employment, both actions taken in accordance with the terms and provisions herein contained.

2. TERM: The original term of this Contract shall be for a period beginning ~~September 3, 2024, and ending June 30th, 2028~~ February 1, 2025 until the appointment of a permanent SUPERINTENDENT. ~~The Board will take action on or before December~~

~~31st 2027 in regard to the renewal of this Contract. The BOARD will give the INTERIM SUPERINTENDENT~~

~~at least six (6) months notice if it intends to terminate or non-renew the Contract.~~

3. PROFESSIONAL CERTIFICATION: The INTERIM SUPERINTENDENT shall maintain and furnish to the BOARD evidence of his maintaining, throughout the life of this Contract, a valid and appropriate certificate to act as INTERIM SUPERINTENDENT of Schools in this City/County/State in

accordance with the laws of the State of Tennessee.

4. DUTIES:

A. The INTERIM SUPERINTENDENT shall have charge of the administration of the schools under the direction of the BOARD. He shall perform the duties specified in the Tennessee Code Annotated, as well as those listed in the Board policies and job description for INTERIM SUPERINTENDENT as adopted by the BOARD, or as that job description may be amended from time to time during the term of this Contract. Such job description, as so amended, is hereby incorporated in this Contract by reference, as if fully stated herein.

B. The INTERIM SUPERINTENDENT shall devote such time and energies as are necessary to perform the duties specified in the job description for INTERIM SUPERINTENDENT. These duties will generally be performed during normal business hours, but it is expressly agreed and acknowledged that the duties of this position will require the INTERIM SUPERINTENDENT to work during times other than normal business hours.

C. The INTERIM SUPERINTENDENT shall reside within the boundaries of the Johnson City School System during the term of this Contract and any extensions of this Contract. The Contract will be voided if the INTERIM SUPERINTENDENT does not meet the residency requirements.

5. COMPENSATION:

The BOARD shall pay the INTERIM SUPERINTENDENT annual base compensation of ~~Hundred Eighty Eight Thousand Seven Hundred Dollars (\$188,700)~~ One Hundred Fifty-Six Thousand Dollars (\$156,000) in accordance with the schedule of salary payment in effect for other certified employees. The INTERIM SUPERINTENDENT shall annually receive the same type of pay raise, cost of living increase or salary supplement as is made to other certified employees of Johnson City Schools. ~~The BOARD shall pay Twelve Thousand Dollars (\$12,000) annually into the deferred compensation plan selected by the SUPERINTENDENT. Payment of this \$12,000 shall be made in 12 equal monthly installments.~~

~~**6. AUTOMOBILE EXPENSE:** The BOARD shall pay the SUPERINTENDENT One Thousand Dollars (\$1000) per month for automobile expenses.~~

7. OTHER BENEFITS:

A. The BOARD shall further pay all the dues in any professional societies, associations, or civic clubs of which the INTERIM SUPERINTENDENT is a member including, but not limited to ASCD, AASA, TOSS, and the Chamber of Commerce. The BOARD shall further reimburse the INTERIM SUPERINTENDENT for expenses in attending related functions, provided however, that the BOARD must first approve membership for those organizations which are not listed by name in this paragraph. The BOARD will also pay a reasonable amount for subscriptions to professional journals.

B. The BOARD shall provide the INTERIM SUPERINTENDENT with all benefits applicable to other employees of the system including, but not limited to, group insurance coverage (including dependent coverage), holidays, and sick leave.

~~C. The BOARD shall pay a reasonable amount for the maintenance of the SUPERINTENDENT'S professional library, which amount shall not exceed \$1,000 per year. Any books or other items purchased pursuant to this article shall become property of the Board.~~

8. PROFESSIONAL LIABILITY: The BOARD agrees that it shall defend, hold harmless, and indemnify the INTERIM SUPERINTENDENT from any and all demands, claims, suits, sections and legal proceedings brought against the INTERIM SUPERINTENDENT in his official capacity as agent and employee of the Johnson City School System, provided the incident arises while INTERIM SUPERINTENDENT is acting within the scope of his employment; but shall not include legal proceedings, suits, demands or actions involving this employment contract or any criminal litigation, **and excludes actions that are motivated by improper personal gain or willful misconduct**. Such liability coverage must be within the authority of the BOARD to provide under State law. Except that, in no case, will individual Board members be considered personally liable for indemnifying INTERIM SUPERINTENDENT against any such demands, claims, suits, actions, and legal proceedings. In addition, the BOARD will reimburse the INTERIM SUPERINTENDENT for premiums related to professional liability insurance in an amount not to exceed \$150.00 annually.

9. PROFESSIONAL GROWTH: The BOARD encourages the continuing professional growth of the INTERIM SUPERINTENDENT through his participation, as he might decide in light of his responsibilities as INTERIM SUPERINTENDENT, in:

A. The operations, programs and other activities conducted or sponsored by local, state, and national school administrator and board associations (e.g., AASA conventions, National Academy for School Executives seminars);

B. Seminars and courses offered by public or private educational institutions;

C. Informational meetings, with other persons whose particular skills or backgrounds would serve to improve the capacity of INTERIM SUPERINTENDENT to perform his professional responsibilities for the BOARD; and

D. Visits to other institutions. To encourage such activities, the BOARD, with approval by the Board Chairman, will permit a reasonable amount of release time for INTERIM SUPERINTENDENT, as deemed appropriate, to attend to such matters. The BOARD will pay the necessary fees for travel and subsistence expenses as approved by the BOARD in the annual budget.

10. VACATION: The INTERIM SUPERINTENDENT shall be entitled to twenty-four (24) vacation days each year, and may carry over up to thirty (30) additional unused vacation days each year.

11. EXPENSES: The BOARD shall reimburse the INTERIM SUPERINTENDENT for all actual and necessary travel and other expenses required in the performance of the official duties during his employment under this Contract, including but not limited to mileage outside of the Tri-Cities area when INTERIM SUPERINTENDENT travels in his own car on official duties, subject to such limitations as provided by law and by BOARD policy.

12. MEDICAL EXAMINATION: The INTERIM SUPERINTENDENT hereby agrees to submit to a comprehensive medical examination by a physician of his choice during the first year of his employment and once every three years thereafter. A physician's general letter of fitness as to the physical and mental health of the INTERIM SUPERINTENDENT shall be filed with the Chair of the BOARD. The cost of said medical examination shall be borne by the BOARD.

13. ASSUMPTION OF DUTIES: The INTERIM SUPERINTENDENT shall ~~continue~~ the responsibilities of the position pursuant to ~~this Contract and the Contract effective July 1, 2017 Johnson City Board of Education Policy 5.802- Qualifications and Duties of the Superintendent of Schools.~~

14. EVALUATION: The INTERIM SUPERINTENDENT may be evaluated at the Boards discretion. ~~Annually, but no later than the 30th of June of each calendar year during the term of this Contract, the BOARD of Education shall review with SUPERINTENDENT the SUPERINTENDENT'S performance as SUPERINTENDENT of the Johnson City School District; the SUPERINTENDENT'S progress toward goals established by the BOARD in conjunction with the SUPERINTENDENT; the working relationships of SUPERINTENDENT with the BOARD, the staff, the students and the community at large; changes in the annual salary and other terms and conditions of employment for the following year; and any other matters relative to the employment of SUPERINTENDENT.~~

15. REFERRALS TO INTERIM SUPERINTENDENT: The BOARD, collectively or individually, shall promptly refer to the INTERIM SUPERINTENDENT, for the INTERIM SUPERINTENDENT'S consideration and recommendation, all criticisms, complaints, and suggestions called to their attention relative to the INTERIM SUPERINTENDENT or the school system and which BOARD members reasonably believe to be of significance.

16. LOYALTY: The INTERIM SUPERINTENDENT shall devote his full time, attention, knowledge, and skills solely and exclusively to the business and interests of the BOARD of Education and the Johnson City School System. The INTERIM SUPERINTENDENT may, however, undertake consulting work, speaking engagements, writing, teaching, lecturing, or other activities that do not interfere with the discharge of INTERIM SUPERINTENDENT'S duties and responsibilities hereunder. The determination of the BOARD as to whether such other work interferes with the discharge of INTERIM SUPERINTENDENT'S duties and responsibilities hereunder shall be conclusive.

17. **FORFEITURE OF BENEFITS:** All additional benefits granted pursuant to this Contract shall be forfeited at the appointment of a permanent SUPERINTENDENT, ~~or any renewal thereof, shall end upon the termination of this Contract. If for any reason the INTERIM SUPERINTENDENT does not complete an entire term under this Contract, or any renewal thereof, all compensation and benefits associated with the remainder of that Contract term shall immediately terminate and any compensation or benefits paid on a yearly basis shall be prorated. INTERIM SUPERINTENDENT shall be compensated for any unused vacation time, personal leave time or sick days that do not automatically accrue to retirement time.~~

18. **CONTRACT TERMINATION:** This Contract of Employment may be terminated by mutual agreement of the parties, retirement, disability or death of the INTERIM SUPERINTENDENT, or be terminated by the BOARD for cause in accordance with the laws of the State of Tennessee. ~~Upon termination of this Contract the SUPERINTENDENT shall be eligible for any early retirement incentive plan that may then be in effect.~~ For the purpose of this contract, disability shall be defined as any illness that prevents the INTERIM SUPERINTENDENT from performing any duty of his office for a period of ~~120~~ 30 days.

Made and executed by the parties on the day and date first above mentioned.

Dr. ~~Steven N. Barnett~~ Gregory S. Wallace
INTERIM SUPERINTENDENT OF SCHOOL

~~Kathy Hall~~ Jonathan Kinnick
CHAIR, BOARD OF EDUCATION



Johnson City Board of Education Regular Meeting

January 6, 2025

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

Attendance Taken at 6:00 PM.

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

Present: 7.

1. CALL TO ORDER AND OPENING

- A. Call to Order and Welcome
- B. Moment of Silence
- C. Pledge of allegiance to the flag
- D. Opening
- E. Art work on display
- F. Update on Science Hill

2. RECOGNITIONS

3. ADOPTION OF AGENDA

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

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

YES: 7, NO: 0

4. CORRESPONDENCE, DELEGATIONS AND COMMUNICATIONS

5. REPORTS FROM SUPERINTENDENT AND STAFF

A. Building Projects Update

B. Financial Report Ending November 30, 2024

- Financial Report Ending November 30, 2024 as submitted by Ms. Leia Valley. With a motion by Mrs. Kathy Hall and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

C. Update on Sales Tax - PEP

D. Five-Year Plan Update

6. UNFINISHED BUSINESS

A. Collaborative Conferencing Special Questions Ballots

- Three hundred twenty-four (324) ballots were cast with 323 ballots marked “yes” to the question, “Shall the professional employees of JCS engage in collaborative conferencing with the Johnson City Board of Education beginning in Spring 2025?” One ballot was marked “no”. It appears 52.5% of eligible voters did cast a ballot.

7. CONSENT AGENDA

- Motion to approve the Consent Agenda. With a motion by Dr. Ginger Carter and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

A. Approval of Minutes

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

C. Proposed Fundraising Activities

D. Overnight Field Trip Requests

E. Second Reading - Policies, Sections One, Three and Four

F. Requests to Transfer Funds

8. RECOMMENDATIONS FROM THE SUPERINTENDENT FOR ACTION

A. First & Second Reading - Policy 5.802

- Motion to approve the First & Second Reading of Policy 5.802. With a motion by Mrs. Kathy Hall and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

B. Approval of 2025-26 SHHS Program of Studies

- Motion to approve the 2025-26 SHHS Program of Studies. With a motion by Mrs. Kathy Hall and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

C. 2025 Collaborative Conferencing Management Team

- Motion to approve the 2025 Collaborative Conferencing Management Team. With a motion by Mrs. Kathy Hall and a second by Mrs. Paula Treece, the motion passed.

Dr. Ginger Carter: YES

Mr. Tom Hager: YES

Mrs. Kathy Hall: YES

Mr. Jonathan Kinnick: YES

Mrs. Celia Martin: YES

Mr. Rick Smith: YES

Mrs. Paula Treece: YES

YES: 7, NO: 0

9. NEW BUSINESS

A. Current Meeting Communication Follow Up

- 2025-26 SHHS Program of Studies regarding Math.
- Recognitions

10. INFORMATION ITEMS

A. BOE Calendar of Events

B. Personnel Items

C. Donations

D. Professional Development November - January 2024

11. COMMITTEE REPORTS

12. BOARD UPDATES AND DISCUSSION

13. MEETING DATES

14. ADJOURNMENT

7:25 PM

Chairman

Board Secretary



Johnson City Board of Education Special Meeting

January 21, 2025

The Johnson City Board of Education met in special session on January 21, 2025, at 8:30 AM in the Board Room at the Central Office.

Attendance Taken at 8:34 AM.

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

Present: 6, Absent: 1.

- Mrs. Celia Martin was unable to attend the meeting but supports the resolution.

1. CALL TO ORDER AND PURPOSE OF MEETING

A. Resolution, Opposing the Education Freedom Act

- Motion to approve the Resolution, Opposing the Education Freedom Act. With a motion by Mrs. Paula Treece and a second by Dr. Ginger Carter, the motion passed.

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

YES: 6, NO: 0, Absent: 1

- Dr. Ginger Carter thanked Representative, Rebecca Alexander and Representative, David Hawk for publicly saying no to vouchers. Dr. Carter also urged the community to contact Senator, Rusty Crowe, Representative, Tim Hicks and surrounding legislators.
- Mr. Jonathan Kinnick noted that the hold harmless clause for TISA funding is very misleading.

- Mrs. Paula Treece commented that hurricane funding should never be tied with school vouchers. She also urged the community to contact local legislators this week before they go into special session at the end of the month.
- Mr. Rick Smith agreed that relief funding should not be tied to school funding.
- Mr. Tom Hager offered support to Representative, Renea Jones who serves JCS families in the Carter and Unicoi County portion of Johnson City.
- Mrs. Kathy Hall commented that our school system was created by our legislature and our constitution. If there are failing schools, then it's our legislators' responsibility to help support those schools for all students and not just remove funding.

2. **ADJOURNMENT**

8:44 AM

Chairman

Board Secretary



School Request Form

Board Approval to issue Checks over \$5,000

School: Fairmont

From: Beth Baldwin

Date: 12-19-24

Check Amount: \$7,642.50 Vendor: Johnson City Schools

Reason/Purpose: December Educare Sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Lake Ridge

From: Tiffany Hibbitts

Date: 1/2/25

Check Amount: \$44,205.00

Vendor: Johnson City Schools

Reason/Purpose: Educare/ECLC sweep- December

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Mountain View Elementary School

From: Dr. Chelsea Lee  Date: 01/17/2025

Check Amount: \$ 4,220.63 Vendor: Johnson City Schools
Reason/Purpose: We request permission to write a check for Educare
JANUARY sweep for \$4220.63.

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

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

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



School Request Form

Board Approval to issue Checks over \$5,000

School: South Side

From: Leah Knotts

Date: 12/18/2024

Check Amount: \$ 11,874.90 Vendor: Johnson City Schools

Reason/Purpose: Request Board Approval to Cut Educare sweep
check for December 2024 in the amount of \$11,874.90

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form Board Approval to issue Checks over \$5,000

School/Program: Towne Acres

From: Josh Simmons / Hunter Tester

Date: 12/19/2024

Amount: \$12,024.83

Vendor: Johnson City Schools

Reason / Purpose

Educare Sweep for December 2024.



School Request Form

Board Approval to issue Checks over \$5,000

School: Woodland Elementary School

From: Brenda Tipton, Bookkeeper

Date: 01/21/2025

Check Amount: \$ 12,104.00 Vendor: Johnson City Schools

Reason/Purpose: ECLC Sweep November 2024

Check Amount: \$ 9,427.50 Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep November 2024

Check Amount: \$ 7,302.80 Vendor: Johnson City Schools

Reason/Purpose: Topper Tots Sweep November 2024

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: Woodland Elementary School

From: Brenda Tipton, Bookkeeper

Date: 01/21/2025

Check Amount: \$ 11,290.00

Vendor: Johnson City Schools

Reason/Purpose: ECLC Sweep December 2024

Check Amount: \$ 7,757.50

Vendor: Johnson City Schools

Reason/Purpose: Educare Sweep December 2024

Check Amount: \$ 10,582.60

Vendor: Johnson City Schools

Reason/Purpose: Topper Tots Sweep December 2024

Check Amount: _____

Vendor: _____

Reason/Purpose: _____



School Request Form

Board Approval to issue Checks over \$5,000

School: SCIENCE HILL HIGH SCHOOL

From: S. MCINTURFF

Date: Jan. 2025

Check Amount: \$12,000.00

Vendor: JC Schools

Reason/Purpose: Educare Sweep (approx amount)

Check Amount: 9,640.00

Vendor: Rocky Top Tours

Reason/Purpose: Charter bus for softball team to Alabama

Check Amount: 5,321.00

Vendor: Pasco Scientific

Reason/Purpose: Research equipment + supplies "JCPSF Grant"

Check Amount: _____

Vendor: _____

Reason/Purpose: _____

E-MAILED



School Request Form

Board Approval to issue Checks over \$5,000

School: SCIENCE HILL HIGH SCHOOL

From: S. MCINTURFF

Date: Dec. 2024

Check Amount: 9,259.42 Vendor: BSN

Reason/Purpose: Football essentials
tees, prac. pants, mouthguards, footballs, etc.

Check Amount: 8369.76 Vendor: BSN

Reason/Purpose: Hoodies / Baseball

Check Amount: 11,320.00 Vendor: JC Schools

Reason/Purpose: Educare Sweep

Check Amount: _____ Vendor: _____

Reason/Purpose: _____



**FROM THE DESK OF KELSEY WALKER, PRINCIPAL
LIBERTY BELL MIDDLE SCHOOL**

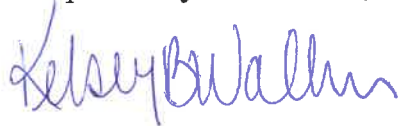
January 8, 2025

To: Dr. Steve Barnett/Dr. Greg Wallace, Superintendent Johnson City Schools
Johnson City School's Board of Education

Liberty Bell Middle School requests permission to transfer \$2500.00 from Fee
Waivers (L71100535) to Copier Expense (L71100399).

Your consideration is greatly appreciated.

Respectfully Submitted,



Kelsey Walker, Principal
Liberty Bell Middle School



JOHNSON CITY SCHOOLS

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

Dr. Steve Barnett, Superintendent of Schools

Field Trip Request Form 4.302

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

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

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

GENERAL INFORMATION:

School Indian Trail Middle School Teacher OWENS

Grade/Class/Club Participating Girls Basketball

Destination Rutherford County - exact School/location TBD

Purpose of Trip State Basketball Tournament

Names of Chaperones Katie Owens, Ricky Pelton, parents of players

TRANSPORTATION INFORMATION

Number of students attending 10 Date of Trip 2/14 - 2/15 Day(s) of Week Friday & Saturday

Cost per child 0 Means of Transportation Activity BUS Transit confirmation _____

Expected Time of Departure 8:00 AM 2/14 Expected time of return 10:00 PM 2/15

CURRICULUM

- To what subject area of the curriculum does this trip relate?
State tournament for basketball
- What are pupils expected to gain from the trip? (Be specific)
Tournament level
- What follow up activities will be used to evaluate and supplement the field trip?
N/A

APPROVAL

Teacher M. Owens Date _____ Principal [Signature] Date 1-23-25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Is it self-funded from student? what percentage?

NO - paid for with Athletic funds

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

N/A

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

NO

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

10 student athletes

2 coaches

1 driver



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Field Trip Request Form 4.302

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

GENERAL INFORMATION:

School Liberty Bell Middle School Teacher Emily Broadhead
 Grade/Class/Club Participating Selected Students from 6th grade Chorus
 Destination Opryland Resort, Nashville, TN
 Purpose of Trip Tennessee Treble Honor Choir at TN Music Educators Conference
 Names of Chaperones myself, parents of each student

TRANSPORTATION INFORMATION

Number of students attending 8 Date of Trip 4/11-12/25 Day(s) of Week Friday/Saturday
 Cost per child see attached Means of Transportation parent Transit confirmation _____
 Expected Time of Departure parent discretion Expected time of return parent discretion

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Choral performance demonstrating high rigor, musical literacy, and expressive qualities in a larger advanced ensemble.
- What are pupils expected to gain from the trip? (Be specific)
Students will gain experience by performing challenging repertoire with other advanced students from TN. By participating, they gain leadership skills they can use to become classroom leaders.
- What follow up activities will be used to evaluate and supplement the field trip?
Students will return and share new warm-up ideas, new techniques and rehearsal methods. These, along with other related experiences, will be shared with their classes.

APPROVAL

Teacher Emily Broadhead Date 4/16/25 Principal Kelsey Blalock Date 01/06/25
 Superintendent (If required) _____ Date _____
 Nurse notified _____ Date _____ Transit notified _____ Date _____
 Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Is it self-funded from student? what percentage?

Students are responsible for food and lodging. This expense will vary based on parents' choice of hotel. School paid for music (\$19/student), audition (\$5/student), and registration fees (\$75/student) for a total of \$99 for each student attending. Depending on cost of food and hotel, student will be responsible for ~65-80% of the cost. Should a student be unable to cover the personal cost of the trip, Chorus funds will be used at parent request.

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

No.

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

No; none.

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

Eight students were selected via a blind audition process; eight are attending.



JOHNSON CITY SCHOOLS

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Dr. Steve Barnett, Superintendent of Schools

Field Trip Request Form 4.302

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GENERAL INFORMATION:

School SHHS CTE Teacher Rich Murray / Keith Greer / Robert Tester

Grade/Class/Club Participating SkillsUSA - MEP, Automotive, and Construction

Destination Chattanooga, TN

Purpose of Trip 2025 SkillsUSA State Leadership and Skills Conference

Names of Chaperones Rich Murray, Keith Greer, Robert Tester

TRANSPORTATION INFORMATION

Number of students attending 20 Date of Trip Apr. 13-16 Day(s) of Week Sun-Wed

Cost per child \$500 Means of Transportation CTE Van & SUV Transit confirmation

Expected Time of Departure 3:00 pm Expected time of return 3:00 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Career exploration, team building, skill trades development
- What are pupils expected to gain from the trip? (Be specific)
Career exploration, team building, skill trades development
- What follow up activities will be used to evaluate and supplement the field trip?
Students will share experiences with classmates, describing their participation in their event

APPROVAL

Teacher Robert Tester

Date 1/21/2025

Principal 

Date 1-21-25

Superintendent (If required)

Date

Nurse notified

Date

Transit notified

Date

Cafeteria notified

Date

Permission slips sent-Date



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GENERAL INFORMATION:

School SCIENCE HILL HIGH SCHOOL Teacher KELLY LANE

Grade/Class/Club Participating BOYS AND GIRLS TENNIS TEAMS

Destination MURFREESBORO, TN

Purpose of Trip OAKLAND INVITATIONAL TENNIS TOURNAMENT

Names of Chaperones KELLY LANE, REEVE PELTON, ERIN WILLIAMS, ANA GERBASI

TRANSPORTATION INFORMATION

Number of students attending 18 Date of Trip APRIL 10th-12th 2025 Day(s) of Week THURSDAY SATURDAY

Cost per child 0 Means of Transportation BY ACTIVITY BUS Transit confirmation RANDY HODGE

Expected Time of Departure 4/10 8am Expected time of return 4/12 10 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
SCIENCE HILL ATHLETICS, WELLNESS
- What are pupils expected to gain from the trip? (Be specific)
COMPETE AGAINST ELITE COMPETITION
- What follow up activities will be used to evaluate and supplement the field trip?
EVALUATE ONE TEAM AND SEE WHERE WE CAN IMPROVE FOR REST OF THE SEASON

APPROVAL

Teacher Kelly Lane Date 1/8/25 Principal J Vanthorn Date 1/8/25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

***Science Hill Tennis: Oakland Invitational (April 10th-12th, 2025)**

In addition to cost per student: Cost per student is \$0

Is it self-funded from student? what percentage? 0% of the trip is self-funded

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

Fundraising will be completed in the month of January for the Science Hill Tennis Booster Club. These funds will then be used by the Booster Club to pay for the trip

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

0 students are excluded from the trip

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

18 total students are eligible for the tournament and 18 are going



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GENERAL INFORMATION:

School SCIENCE HILL HIGH SCHOOL Teacher KELLY LANE
 Grade/Class/Club Participating BOYS AND GIRLS TENNIS TEAMS
 Destination CHATTANOOGA, TN (GIRLS - GPS) (BOYS - MCCALLIE)
 Purpose of Trip RO ROTARY TENNIS TOURNAMENT
 Names of Chaperones KELLY LANE, RICKY PELTON, ERIN WILLIAMS, ANA GERBASI

TRANSPORTATION INFORMATION

Number of students attending 16 Date of Trip APRIL 3rd - 5th (2025) Day(s) of Week THURSDAY - SATURDAY
 Cost per child 0 Means of Transportation SH ACTIVITY BUS Transit confirmation RANDY HODGE
DRIVER: LANE
 Expected Time of Departure 4/3 @ 12pm Expected time of return 4/5 @ 6pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
SCIENCE HILL ATHLETICS, WELLNESS
- What are pupils expected to gain from the trip? (Be specific)
COMPLETE AGAINST ELITE COMPETITION
- What follow up activities will be used to evaluate and supplement the field trip?
EVALUATE OUR TEAM AND SEE WHERE WE CAN IMPROVE FOR REST OF THE SEASON

APPROVAL

Teacher Kelly Lane Date 1/8/25 Principal J. Vintcent Date 1/8/25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

***Science Hill Tennis: Rotary Tournament (April 3rd-5th, 2025)**

In addition to cost per student: Cost per student is \$0

Is it self-funded from student? what percentage? 0% of the trip is self-funded

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

Fundraising will be completed in the month of January for the Science Hill Tennis Booster Club. These funds will then be used by the Booster Club to pay for the trip

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

0 students are excluded from the trip

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

16 total students are eligible for the tournament and 16 are going



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GENERAL INFORMATION:

School Science Hill High School Teacher Marshall and Graybeal

Grade/Class/Club Participating Showstoppers Performance Team

Destination Cookeville High School

Purpose of Trip National Speech and Debate Association Qualyfing Competition

Names of Chaperones Richard Marshall/Hunter Graybeal and Parents

TRANSPORTATION INFORMATION

Number of students attending 30 to 40 Date of Trip Mar. 7-8, 2025 Day(s) of Week Friday and Saturday

Cost per child @\$40.00 Means of Transportation Approved parents Transit confirmation _____

Expected Time of Departure 1:00 p.m. Expected time of return 10:00 p.m.

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Extension of drama curriculum through competition
- What are pupils expected to gain from the trip? (Be specific)
Improved communication and performance skills
- What follow up activities will be used to evaluate and supplement the field trip?
Continued competition throughout the year

APPROVAL

Teacher [Signature] Date 1/15/25 Principal [Signature] Date 1-16-2025

Superintendent (If required) _____ Date _____

Nurse notified [Signature] Date 1/15/25 Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

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

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

The students will be paying for their entry fees and their rooms. Transportation is taken care of through Showstoppers account and/or Parent Volunteer. This equates to the student paying less than 50% of the total cost of the trip.

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

The Showstoppers account has been established to support Showstoppers travel and the profit from fundraisers from throughout the year allow us the opportunity to fund travel for the students. If a student does not have the ability to pay for their trip, the Showstoppers account can be used for that purpose. Fundraisers throughout the year include Improv Shows, The Showstopper Invitational Tournament, and the Fall and Spring Productions

Number of Eligible Students for Field Trip 40

Number of Student Attending the Field Trip 32 to 40

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

All students will be allowed to participate in the tournament if they have developed and put together performances for the tournament. The performances must be graded by the coaches.



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GENERAL INFORMATION:

School Science Hill High School Teacher Marshall and Graybeal

Grade/Class/Club Participating Showstoppers Performance Team

Destination Summit High School Nashville, TN

Purpose of Trip Tennessee High School Speech and Drama League State Competition

Names of Chaperones Richard Marshall/Hunter Graybeal and Parents

TRANSPORTATION INFORMATION

Number of students attending 30 to 40 Date of Trip 4/24 - 4/26 Day(s) of Week Thursday -- Saturday

Cost per child @\$80.00 Means of Transportation Charter Bus Transit confirmation _____

Expected Time of Departure 4:00 p.m. Expected time of return 10:00 p.m.

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Extension of drama curriculum through competition
- What are pupils expected to gain from the trip? (Be specific)
Improved communication and performance skills
- What follow up activities will be used to evaluate and supplement the field trip?
Continued competition throughout the year

APPROVAL

Teacher [Signature] Date 1/15/25 Principal [Signature] Date 1-16-2025

Superintendent (If required) _____ Date _____

Nurse notified [Signature] Date 1/15/25 Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

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

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

The students will be paying for their entry fees and their rooms. Transportation is taken care of through Showstoppers account and/or Parent Volunteer. This equates to the student paying less than 50% of the total cost of the trip.

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

The Showstoppers account has been established to support Showstoppers travel and the profit from fundraisers from throughout the year allow us the opportunity to fund travel for the students. If a student does not have the ability to pay for their trip, the Showstoppers account can be used for that purpose. Fundraisers throughout the year include Improv Shows, The Showstopper Invitational Tournament, and the Fall and Spring Productions

Number of Eligible Students for Field Trip 40

Number of Student Attending the Field Trip 32 to 40

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

All students will be allowed to participate in the tournament if they have developed and put together performances for the tournament. The performances must be graded by the coaches.



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GENERAL INFORMATION:

School Science Hill High School Teacher Marshall and Graybeal

Grade/Class/Club Participating Showstoppers Performance Team

Destination Cookeville High School

Purpose of Trip National Speech and Debate Association Qualyfing Competition

Names of Chaperones Richard Marshall/Hunter Graybeal and Parents

TRANSPORTATION INFORMATION

Number of students attending 30 to 40 Date of Trip Mar. 7-8, 2025 Day(s) of Week Friday and Saturday

Cost per child @\$40.00 Means of Transportation Approved parents Transit confirmation _____

Expected Time of Departure 1:00 p.m. Expected time of return 10:00 p.m.

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Extension of drama curriculum through competition
- What are pupils expected to gain from the trip? (Be specific)
Improved communication and performance skills
- What follow up activities will be used to evaluate and supplement the field trip?
Continued competition throughout the year

APPROVAL

Teacher [Signature] Date 1/15/25 Principal [Signature] Date 1-16-2025

Superintendent (If required) _____ Date _____

Nurse notified [Signature] Date 1/15/25 Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

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

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

The students will be paying for their entry fees and their rooms. Transportation is taken care of through Showstoppers account and/or Parent Volunteer. This equates to the student paying less than 50% of the total cost of the trip.

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

The Showstoppers account has been established to support Showstoppers travel and the profit from fundraisers from throughout the year allow us the opportunity to fund travel for the students. If a student does not have the ability to pay for their trip, the Showstoppers account can be used for that purpose. Fundraisers throughout the year include Improv Shows, The Showstopper Invitational Tournament, and the Fall and Spring Productions

Number of Eligible Students for Field Trip 40

Number of Student Attending the Field Trip 32 to 40

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

All students will be allowed to participate in the tournament if they have developed and put together performances for the tournament. The performances must be graded by the coaches.



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GENERAL INFORMATION:

School Science Hill Teacher Coach Megan Harmon

Grade/Class/Club Participating Softball

Destination Knoxville

Purpose of Trip Knox Gibbs Softball Tournament

Names of Chaperones Megan Harmon, Brittany Farmer, Brittany Williams, Neelee Thompson, Jeff Aldridge

TRANSPORTATION INFORMATION

Number of students attending 20 Date of Trip April 11-12 Day(s) of Week Friday - Sat.

Cost per child 0 Means of Transportation Activity Bus Transit confirmation N/A

Expected Time of Departure 1/2 day Fri Expected time of return late Sat night

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Physical Education - playing in multiple softball games.
- What are pupils expected to gain from the trip? (Be specific)
Time management - balancing academics & athletics, skill development, sportsmanship, teamwork & collaboration
- What follow up activities will be used to evaluate and supplement the field trip?
Goal Setting - set team & personal goals based on experiences & aim to enhance skills & performance in the future.

APPROVAL

Teacher M. Harmon Date 1-9-24 Principal J. Vanthorn Date 1/9/24

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Is it self-funded from student? what percentage?

Players will participate in fundraisers but will not be required to pay out of pocket

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

Yes. boosters provides multiple opportunities for players to raise money

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

No - everyone has the opportunity to attend

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

no more than 20.



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GENERAL INFORMATION:

School Science Hill High School Teacher Justin Smyler
 Grade/Class/Club Participating Future Business Leaders of America (FBLA)
 Destination Chattanooga, TN
 Purpose of Trip State Competition
 Names of Chaperones Hailee Smyler + TIBI

TRANSPORTATION INFORMATION

Number of students attending Approx 20 Date of Trip April 6-9 Day(s) of Week Sunday-Wednesday
 Cost per child Approx 300 Means of Transportation Charter Transit confirmation _____
 Expected Time of Departure 1:00 PM Expected time of return 12:00 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
All Business Classes
- What are pupils expected to gain from the trip? (Be specific)
Students will compete at state level in desired event
- What follow up activities will be used to evaluate and supplement the field trip?
Students will be notified from the state if they qualified for nationals

APPROVAL

Teacher [Signature] Date 1-24-25 Principal [Signature] Date 1-15-25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

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

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

100%

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

Yes, Cash calendar

Number of Eligible Students for Field Trip

Approx 20

Number of Student Attending the Field Trip

Approx 20

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

All students have the opportunity to fund raise.
All students are given material to study & succeed at the state level.



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GENERAL INFORMATION:

School SHHS Teacher VANTHOURNOUT

Grade/Class/Club Participating TSBA - STUDENT CONGRESS ON POLICIES IN EDUCATION

Destination BELMONT UNIVERSITY

Purpose of Trip SCOPE

Names of Chaperones TIM VANTHOURNOUT & ANGELA TAYLOR

TRANSPORTATION INFORMATION

Number of students attending 4 Date of Trip 3/10/2025 - 3/11/2025 Day(s) of Week MONDAY - TUESDAY

Cost per child 0 Means of Transportation SCHOOL VEHICLE Transit confirmation N/A

Expected Time of Departure 1pm Expected time of return 9pm

CURRICULUM

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

APPROVAL

Teacher [Signature] Date 1/7/25 Principal [Signature] Date 1/7/25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Is it self-funded from student? what percentage?

No ,

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

N/A

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

No

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

4 STUDENTS TOTAL

2 BOARD REPS

2 STUDENT LEADERS



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GENERAL INFORMATION:

School Science Hill Teacher C Veumiller
 Grade/Class/Club Participating Band
 Destination Nashville TN
 Purpose of Trip Attend All-State Band
 Names of Chaperones C Veumiller / Seth Wallingford

TRANSPORTATION INFORMATION

Number of students attending 7 Date of Trip 4-10/4-13-25 Day(s) of Week Thurs-Sunday
 Cost per child 0 Means of Transportation Rental Transit confirmation _____
 Expected Time of Departure 8 Am Expected time of return 4 pm

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Band
- What are pupils expected to gain from the trip? (Be specific)
Clinic experience by national conductor/teacher
- What follow up activities will be used to evaluate and supplement the field trip?
Verbal + written evaluation

APPROVAL

Teacher C Veumiller Date 1-24-25 Principal J Vanthornum Date 1/24/2025
 Superintendent (If required) _____ Date _____
 Nurse notified yes me Date 1/24/25 Transit notified _____ Date _____
 Cafeteria notified _____ Date _____ Permission slips sent-Date _____

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

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

0

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

Number of Eligible Students for Field Trip

150

Number of Student Attending the Field Trip

7

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

Students Selected through
audition - individual event



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GENERAL INFORMATION:

School Indian Trail Middle School Teacher Cindy Osborn, Krissi McInturff, Sydney Mitchell
 Grade/Class/Club Participating Student Ambassador (8th Grade)
 Destination Pigeon Forge, TN + Nashville, TN
 Purpose of Trip To build leadership skills + deepen understanding of community engagement.
 Names of Chaperones Cindy Osborn, Krissi McInturff, Sydney Mitchell, James Jacobs, Chris Feathers

TRANSPORTATION INFORMATION

Number of students attending 45 Date of Trip 5/14-5/15 Day(s) of Week Wednesday + Thursday
 Cost per child \$250 Means of Transportation Knox Tours Transit confirmation yes
 Expected Time of Departure 8:00 Am Expected time of return 7:00pm
5/14 5/15 Charter

CURRICULUM

- To what subject area of the curriculum does this trip relate?
Civics + Science
- What are pupils expected to gain from the trip? (Be specific)
Team building, gain leadership principles, understanding of government by visiting locations w/ historical + civic importance.
- What follow up activities will be used to evaluate and supplement the field trip?
We will have group discussion about what leadership principles + community engagement they have observed in our next meeting.

APPROVAL

Teacher Sydney Mitchell Date 1-28-25 Principal Chris Feathers Date 1/28/25

Superintendent (If required) _____ Date _____

Nurse notified _____ Date _____ Transit notified _____ Date _____

Cafeteria notified _____ Date _____ Permission slips sent-Date _____

Extra Questions for Overnight Field Trips:

In addition to cost per student:

Students will be responsible for dinner 5/14/25

Is it self-funded from student? what percentage?

Yes, 100% of it is

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

We do have \$1500 in our Student Ambassador fund
for those who may struggle to afford the trip

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

NO

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

45

PROPOSED FUNDRAISING ACTIVITY

School: Mountain View Elementary

Fund/Club/Class/Account Name: MV Library

Proposed Fundraising Activity: Scholastic Book Fair

Dates for Proposed Activity: 3/3/25 - 3/7/25

Proposed Uses of Funds Raised: New Library Books/Supplies

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

School wide + community

Method By Which School Will Receive Profit: Scholastic Dollars (to be spent at Scholastic), cash, or combination

Requested By: Kallam McKay MV Librarian Date: 2/17/24
(Name & Title)

Approved By: Chelsea Lu Date: 1/17/25
Principal

Approved By: _____ Date: _____
Superintendent*

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

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

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

Scholastic Book Fairs (SBF)

Certificate of Agreement

Thank you for hosting a Scholastic Book Fair! We look forward to working with you. Please read the following Services Agreement and guidelines, which have recently changed. Scholastic Book Fairs is now the retailer of books sold at the Fair. State and local sales tax must be collected on all purchases at the Fair (except for purchases made by the school with school funds for school use when the school is registered with Scholastic as tax-exempt).

As always, Scholastic will provide:

- Books and educational products
- A dedicated support and service team
- Online planning resources and tools
- Quick and easy product restocks
- Setup Kit & Kick-Off Kit with promotional materials
- An Online Fair by way of The Scholastic Store
- Convenient payment system that allows you to accept digital payments and major credit cards

The school or organization listed agrees to:

- Use Scholastic Book Fairs as the exclusive provider and retailer of all books, merchandise, and promotional materials during the Book Fair event.
- Store and display all merchandise, cash, checks, credit card machines, and sale slips in a locked and secure location when not in use at the Fair.
- Make products available to all qualified event attendees at the listed price designated by Scholastic.
- Collect sales tax on behalf of Scholastic Book Fairs as required by state and local law.
 - Ensure proper tax-exempt certificate or other documentation as required by state and local law is on file with Scholastic Book Fairs prior to making any tax-exempt purchases.
- Repack all unsold products, supplies, and displays for pickup and/or return.
- Return all payment systems, unsold products, and merchandising materials/displays (unless otherwise marked) to Scholastic Book Fairs promptly at the conclusion of the Fair.
- Process the Financial Forms and payment within two (2) working days after the Fair has ended.
- Review and comply with the following credit card security procedures:
 - Do not share or distribute the payment system or data that you collect (such as credit card numbers) on behalf of Scholastic Book Fairs.
 - Do not write down or copy any data from a customer's credit card (ie, card numbers, expiration dates, or security codes.)
 - Payment systems are not to be used for personal use/gain; these devices are only to be used for transactions at Scholastic Book Fairs events.
 - If a credit card is found, please call the toll-free number on the back of the credit card, report the card lost, and request further directions from the credit card company.
 - All unattended equipment and credit card receipts must be in a locked or secure location.
 - Do not connect the payment system to any unauthorized networks.
 - All volunteers should use good and reasonable judgment in the event of any issues or contact the Book Fair host or the payment system Help Line for guidance.
 - The Book Fair host is responsible for informing other volunteers of this credit card security instructional awareness information provided by Scholastic. Acceptance of the Services Agreement acknowledges notice of and agreement to this credit card security instructional awareness information.

Changes to this Services Agreement may be made solely at the discretion of Scholastic Book Fairs as permissible by law and/or as business conditions deem appropriate. We will notify you of any such changes by posting the revised Services Agreement in the Book Fair Host Hub. Under certain circumstances, we may also notify you of changes to this Services Agreement by additional means, including, but not limited to, posting a notice on the Scholastic Book Fairs homepage, sending you an email if we have your email address, or by contacting you through your Book Fair Consultant. At that time, you will have the opportunity to review and accept a new Services Agreement.

Profit

Effective for Fairs scheduled between 8/12/24 and 8/10/25

If your Book Fair sales are \$3,800 and above, you may opt to take profit in Scholastic Dollars, cash, or a combination of Scholastic Dollars and cash. See the chart below for all other sales levels. Online Fairs are not eligible for cash profit.

- When you elect to take a combination, Scholastic Dollars are worth double the value in cash.
- The total profit amount cannot exceed 25% of sales at cash value.
- Use the Profit Split page on the Financial Form to automatically calculate and optimize your profit elections.

Scholastic Dollars Profit

Book Fair Sales (excluding tax)	Scholastic Dollars Value		Cash Value
\$3,800 and up	50% of Sales	and/or	25% of Sales
\$1,600 – \$3,799.99	40% of Sales		\$0
\$0 – \$1,599.99	30% of Sales		\$0
Virtual Fairs	25% of Sales*		\$0

*Excluding tax & shipping.

****If a school presents an official statement from another school book fair operator evidencing that they earned more money from a fair that they ran with such other operator within one (1) year prior to their Scholastic Book Fair than they earned from such Scholastic Book Fair, Scholastic will pay the school the difference in promotional Scholastic Dollars in an amount equal to one (1) Scholastic Dollar for every \$0.50 earned from the other operator. Such promotional Scholastic Dollars must be used within 6 months of receipt by the school. Guarantee applies to amounts earned from other book fairs in cash only, no other forms of payment (books or other products, services, etc.) will be considered. Offer not valid for Virtual, BOGO, Tabletop and Sponsored Fairs.**

PROPOSED FUNDRAISING ACTIVITY

School: Lake Ridge Elementary

Fund/Club/Class/Account Name: Club account for Destination Imagination

Proposed Fundraising Activity: To acquire donations from local businesses for the Destination Imagination competition in Kansas City, MO

Dates for Proposed Activity: Feb 1st – May 15th

Proposed Uses of Funds Raised: To help cover the registration (\$5500.00) travel and hotel expenses should the team qualify

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

Destination Imagination

Method By Which School Will Receive Profit: Checks

Requested By: Tiffany Hibbitts Date: 1/16/25
(Name & Title)

Approved By: [Signature] Date: 1/16/25
Principal

Approved By: _____ Date: _____
Superintendent*

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

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

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

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: 6th - 8th Grade Band

Proposed Fundraising Activity: Selling "Poppin' Popcorn"
through New Vision Fundraising, Inc.

Dates for Proposed Activity: Mon, Feb. 10th - Mon, Feb. 24th, 2025

Proposed Uses of Funds Raised: Band Trip to Music Festival + Dollywood
bus travel, new instruments, new materials, any other band
needs.

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

All students in the LBMS Band will participate.

Method By Which School Will Receive Profit: All customer cash/checks will be
put into the school's band account. This account will pay for the
product. The remainder of the funds in the account are profit.

Requested By: Allie Mitchell, Band Director Date: 1/6/2025
(Name & Title)

Approved By: Kelsey Wallin Date: 1/6/2025
Principal

Approved By: _____ Date: _____
Superintendent*

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

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

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

PROPOSED FUNDRAISING ACTIVITY

School: Liberty Bell Middle School

Fund/Club/Class/Account Name: Library Media Center

Proposed Fundraising Activity: Scholastic Book Fair

Dates for Proposed Activity: February 24th-28th 2025

Proposed Uses of Funds Raised: purchase of books and materials for the library

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

Method By Which School Will Receive Profit: books and materials earned

Requested By: Anna Armstrong Librarian Date: 1-6-25
(Name & Title)

Approved By: Kelsey B. Waln Date: 01/08/25
Principal

Approved By: _____ Date: _____
Superintendent*

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

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

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

FUNDRAISER AUTHORIZATION FORM

School Woodland Elementary School

Fund/club/class account L 90009 Fundraising

Expected timeframe of fundraiser Feb 25

Proposed fundraising activities Staff and Students will contribute loose change to Hearts for House

Method of fundraising (in-person, crowdfunding, etc.) in person

Proposed uses of funds raised* All monies go to the Ronald McDonald House to offset cost for families.

Expected student involvement (school-wide or specific school organization) School-wide

Method by which school will receive profit no profit to school

Requested by Branda Jipton, Bookkeeper
Name/Title

Date 1/21/2025

Approved by [Signature]
Principal

Date 1.22.25

Approved by _____
Director of Schools**

Date _____

* Any change in proposed uses of funds raised must be approved by the Director of Schools

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

FUNDRAISER AUTHORIZATION FORM

School Woodland Elementary School

Fund/club/class account L92000 Library

Expected timeframe of fundraiser April or May

Proposed fundraising activities Literati Book Fair

Method of fundraising (in-person, crowdfunding, etc.) in person

Proposed uses of funds raised* Discretion of Principal
→ for students only

Expected student involvement (school-wide or specific school organization)
school-wide involvement

Method by which school will receive profit check

Requested by Branda J. Ston, Bookkeeper Date 1/21/2025
Name/Title

Approved by [Signature] Date 1.22.25
Principal

Approved by _____ Date _____
Director of Schools**

* Any change in proposed uses of funds raised must be approved by the Director of Schools

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

FUNDRAISER AUTHORIZATION FORM

School Woodland Elementary School

Fund/club/class account L92001 Vending Commissions

Expected timeframe of fundraiser 25 School Year

Proposed fundraising activities Coke machine in teacher's lounge to be used by adults only

Method of fundraising (in-person, crowdfunding, etc.) in person

Proposed uses of funds raised* Discretion of Principal -
for students only

Expected student involvement (school-wide or specific school organization)
Staff only

Method by which school will receive profit difference after cost of order is taken out of amount collected (we purchase product and take care of machines.)

Requested by Brenda J. Jaton, Bookkeeper Date 1/21/2025
Name/Title

Approved by [Signature] Date 1.21.25
Principal

Approved by _____ Date _____
Director of Schools**

* Any change in proposed uses of funds raised must be approved by the Director of Schools

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

**Science Hill High School
PROPOSED FUNDRAISING ACTIVITY**

Fund / Club / Class Account Name: Topper Mentors, L80135

Proposed Fundraising Activity: 7 on 7 Football Camp

Dates for Proposed Activity: March 23rd, 2025

Proposed Uses of Funds Raised: Student incentives

Expected Student Involvement (school-wide or specific school organization):
Topper Mentors Members + Members of Jr. Toppers

Method By Which School Will Receive Profit: Cash

Requested By: Cody Ewing Date: 1/17/25
Name
Attendance Coordinator
Title

Approved By: [Signature] Date: 1-17-25
Principal

Approved By: _____ Date: _____
Superintendent of Schools *

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

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

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

E-MAILED
1-17-25

**Science Hill High School
PROPOSED FUNDRAISING ACTIVITY**

Fund / Club / Class Account Name: Showstoppers #70107

Proposed Fundraising Activity: Improv Team Benefit Show Performance

Dates for Proposed Activity: 4/17/25

Proposed Uses of Funds Raised: Showstopper Team Travel/Expenses

Expected Student Involvement (school-wide or specific school organization):
10 to 12 Showstopper Improv Team Members

Method By Which School Will Receive Profit: Ticket Sales \$10.00 per ticke

Requested By: Hunter Graybeal *HG* Date: 12/13/24

Name
Improv Director
Title

Approved By: *[Signature]* Date: 12/19/24

Principal

Approved By: _____ Date: _____

Superintendent of Schools *

Approved By the Board of Education: _____

Date of Meeting **

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

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

Johnson City Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Access to School Property	Descriptor Code: 1.806	Issued Date: 06/05/24
		Rescinds: 1.806	Issued: 01/05/24

1 No outside commercial entities may access school property for the purpose of providing products or
2 services to students without the approval of the Superintendent of Schools. All outside vendors shall
3 submit their information to the visitor management system upon entering school property.

4 **ADVERTISING AND DISTRIBUTION OF MATERIALS IN SCHOOL**

5 No part of the school system, including the facilities, the name, the staff, and the students, shall be
6 used for advertising or promoting the interests of any commercial, political, religious or other non-
7 school agency or organization except that:

- 8 1. The school may cooperate in furthering the work of any non-profit, community-wide social
9 service agency, provided that such cooperation does not restrict or impair the educational
10 programs of the schools;
- 11
- 12 2. The school may participate in radio or television programs under acceptable commercial
13 sponsorship when such programs are educationally beneficial;
- 14
- 15 3. Community, educational, charitable, recreational and other similar not for profit civic groups
16 may advertise events pertinent to students' interests or involvement. Such advertisement,
17 including the distribution of materials, shall be subject to any procedures related to time, place
18 and manner established by the principal;
- 19
- 20 4. All materials shall be screened prior to distribution to ensure their appropriateness. The system
21 may prohibit materials that:
 - 22 a. would likely cause substantial disruption of the operation of the school;
 - 23 b. violate the rights of others;
 - 24 c. are obscene, lewd or sexually explicit; or
 - 25 d. students would reasonably believe to be sponsored or endorsed by the school.
- 26
- 27 5. The school may, upon approval of the Superintendent of Schools, cooperate with any
28 governmental agency in promoting activities which advance the education or other best
29 interests of the students;
- 30
- 31 6. Political literature shall not be distributed through the school to students, nor sent home to
32 parents, nor placed in teachers' mail boxes, lounges, or on school premises;
- 33

- 1 7. Political signs for people who are running for public office ~~shall not be allowed on school~~
2 ~~property except on election day.~~ **shall only be allowed on school grounds after 6pm the**
3 **night before election day and must be removed by 7am the day after the election.**; and
4
- 5 8. School publications may accept and publish paid advertising under procedures established by
6 the Superintendent of Schools.
- 7 This policy shall not be construed as preventing a teacher from using instructional or informational
8 materials even though the materials might include reference to a brand, product or a service.

Cross References

Board-Community Relations 1.500
Vendor Relations 2.809
Staff Gifts and Solicitations 5.605
Staff-Community Relations 5.606
Student Publications 6.704

Johnson City Board of Education

Monitoring: Review: Annually, in October	Descriptor Term: Service Animals in School System Facilities	Descriptor Code: 3.218	Issued Date: Click here to enter a date.
		Rescinds:	Issued:

1 In accordance with the provisions of the Americans with Disabilities Act, service dogs and trained
2 miniature horses¹ are permitted for use by individuals with disabilities on district property and in district
3 facilities provided the individuals and their animals meet the requirements and responsibilities per
4 federal law.

5
6 When an individual with a disability seeks to bring a service animal into a district facility, the district is
7 entitled to ask the individual if the animal is required because of a disability and what work or task the
8 animal has been trained to perform.² The district is not entitled to ask for documentation that the animal
9 has been properly trained, but the individual bringing the animal into a district facility will be held
10 accountable for the animal's behavior.

11
12 The crime deterrent effects of an animal's presence and the provision of emotional support, well-being,
13 comfort, or companionship do not constitute work or tasks for the purposes of this policy.

14
15 Individuals with disabilities shall be permitted to be accompanied by their service animal in all areas of
16 a public entity's facilities where members of the public, participants in services, programs, or activities,
17 or invitees, as relevant, are allowed to go.

18
19 The district shall not ask or require an individual with a disability to pay a surcharge, even if people
20 accompanied by pets are required to pay fees, or to comply with other requirements generally not
21 applicable to people without pets.

22 23 **WORK OR TASKS PROVIDED BY SERVICE ANIMAL**

24
25 Any service animal brought into a district facility by an individual with a disability shall have been
26 trained to do work or perform tasks for the individual. The work or tasks performed by the service animal
27 shall be directly related to the individual's disability. Examples of work or tasks include, but are not
28 limited to:

- 29
30 1. Assisting individuals who are blind or have low vision with navigation and other tasks;
- 31
32 2. Alerting individuals who are deaf or hard of hearing to the presence of people or sounds;
- 33
34 3. Providing non-violent protection;
- 35
36 4. Pulling a wheelchair;
- 37

- 1 5. assisting an individual during a seizure;
- 2
- 3 6. Alerting individuals to the presence of allergens;
- 4
- 5 7. Retrieving items such as medicine;
- 6
- 7 8. Providing physical support and assistance with balance and stability to individuals with mobility
- 8 disabilities; and
- 9
- 10 9. Helping persons with psychiatric and neurological disabilities by preventing or interrupting
- 11 impulsive or destructive behaviors.
- 12

13 A service animal shall be under the control of its handler. A service animal shall have a harness, leash, or other tether unless either the handler is unable because of a disability to use a harness, leash, or other tether or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks. If this is the case, the service animal shall be under the handler's control by means of voice control, signals, or other effective means.

18 **REMOVAL OF SERVICE ANIMAL**

19 District staff may ask an individual with a disability to remove a service animal from the premises if:

- 20
- 21
- 22
- 23 1. The animal is out of control and the animal's handler does not take effective action to control it;
- 24
- 25 2. The animal is not housebroken; or
- 26
- 27 3. The animal's presence would fundamentally alter the nature of the service, program, or activity.³
- 28

29 If the district excludes a service animal due to the reasons listed above, the district shall give the individual with a disability the opportunity to participate in the service, program, or activity without having the service animal on the premises.

Legal References

1. [28 CFR § 35.104](#); [28 CFR § 35.136\(i\)](#)
2. [28 CFR § 35.136](#)
3. [28 CFR § 35.130\(b\)\(7\)\(i\)](#)



JOHNSON CITY SCHOOLS

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

To: Board of Education
From: Dr. David Timbs, Supervisor of Secondary and Instructional Technology
Date: January 27, 2025
Re: Special Courses for 2025-26

Please consider approval of the following special courses for Science Hill High School. These courses have been previously approved and taught at SHHS but the TDOE requires periodic resubmission of any special courses.

- Holocaust Studies
- US History through Film



BOARD OF EDUCATION

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

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



Johnson City Schools
Holocaust Studies

COURSE DESCRIPTION

The goal of this course is to explore and analyze the complex factors contributing to The Holocaust, interpret the events of 1933-1945, and evaluate the impact of the genocide on post-war Europe and the world. We will look at the Holocaust both chronologically and thematically, and spend time looking at other genocides that occurred within the 20th century.

Course Objectives

1. Students will be able to understand the historical significance of the Holocaust.
2. Students will be able to analyze the economic, psychological, and ethical factors in the Holocaust
3. Students will be able to evaluate the factors in Holocaust participation
4. Students will be able to explain the role of prejudice and discrimination in the perpetration of the Holocaust
5. Students will be able to evaluate the long-term consequences of the Holocaust

Alignment to Tennessee State Standards

Contemporary Issues:

- CI.2 Compare reason versus rationalization.
- CI.3 Distinguish between facts and inferences, and evaluate the relevance of data.
- CI.4 Define deduction, induction, and fallacy and exhibit reasoning and comprehension of these terms.
- CI.5 Define amoral reasoning and immoral reasoning.
- CI.6 Identify and research, formulate a hypothesis, and propose solutions for a selected current event problem in an argumentative essay
- CI.9 Analyze types, patterns, and attitudes regarding discrimination. (C)
- CI.10 Identify various contemporary religious perspectives on social issues. (C)
- CI.13 Trace and explain the historical development of a problem. (C, E, G, H, P)
- CI.14 Recognize the impact of traumatic effects of destructive events on human society. (C, G,H)
- CI.15 Describe the relationships between historical events and contemporary issues. (C, E, G, H,P)

World History:

- W.27 Argue human rights violations and genocide, including the Armenian genocide in Turkey, through collaborative discussions. (C, P)

Johnson City Schools

United States History through Film

Special Course Information	
Content Area/Career Cluster:	Social Studies
Credit(s):	1.0
Pre-Requisite(s):	N/A
Early Postsecondary Opportunities:	N/A
Industry Certifications:	N/A
Teacher Requirements:	History Endorsement Grades 7-12

Course Description:

This course will use popular films to direct study of important topics in US History. This will support the Tennessee state US History curriculum standards. Students will be expected to write at length on at least a weekly basis.

Course Standards:

Course standards will follow the TN U.S. History Standards with additional focus on writing and film analysis.

- US History through Film is a writing intensive course. Historically oriented films will be viewed as both primary and secondary sources and examined closely and critically.
- Critical analysis of these films will result in students examining, discussing, and writing about perspective, bias, historical reliability within certain films.
- By utilizing films as well as more traditional historical sources such as articles and books, students will become comfortable with research and analysis in the study of history in addition to gaining an understanding of various time periods in American history.

Standards Alignment Notes

- Tennessee Academic Standards:
 - **The Rise of Industrialization 1877-1900**
 - US.02 Examine federal policies toward American Indians, including: the movement to reservations, assimilation, boarding schools, and the Dawes Act. C, G, H, P, T
 - US.03 Explain the impact of the Compromise of 1877, including: Jim Crow laws, lynching, disenfranchisement methods, the efforts of Benjamin “Pap” Singleton and the Exodusters, and the Plessy v. Ferguson decision. C, G, H, P, T, TCA
 - US.05 Describe the changes in American life that resulted from the inventions and innovations of business leaders and entrepreneurs of the period, including the significance of: C, E, H •
 - Alexander Graham Bell
 - Henry Bessemer
 - Andrew Carnegie
 - Thomas Edison
 - J.P. Morgan
 - John D. Rockefeller
 - Nikola Tesla
 - Cornelius Vanderbilt
 - Madam C.J. Walker
 - US.07 Describe the differences between “old” and “new” immigrants, analyze the assimilation process for “new” immigrants, and determine the impacts of increased migration on American society, including: C, E, G, H, P
 - Angel Island
 - Ellis Island
 - Jane Addams
 - Competition for jobs
 - Rise of nativism
 - **The Progressive Era 1890-1920**
 - US.10 Explain the characteristics and impact of the Granger movement and populism, emphasizing the conflicts between farmers and the railroads. C, E, G, H, P
 - US.13 Describe working conditions in industries during this era, including the use of labor by women and children. C, E, H
 - US.18 Describe the movement to achieve suffrage for women, including: the significance of leaders such as Carrie Chapman Catt, Anne Dallas Dudley, and Alice Paul, the activities of suffragettes, the passage of the 19th Amendment, and the role of Tennessee as the “Perfect 36”. C, H, P, T
 - **Imperialism and World War I (1890-1920)**
 - US.23 Explain the causes of World War I and the reasons for the initial declaration of U.S. neutrality. C, E, G, H, P

- US.24 Explain the reasons for American entry into World War I, including: the use of unrestricted submarine warfare, the Zimmerman Telegram, the defense of democracy, and economic motivations. E, G, H, P
 - US.25 Identify and explain the impact of the following on World War I: C, G, H, T, TCA
 - Trench warfare
 - Use of new weapons and technology
 - Harlem Hell Fighters
 - Herbert Hoover
 - John J. Pershing
 - Alvin C. York
- **The 1920s**
 - US.29 Describe the growth and effects that radio and movies played in the emergence of popular culture as epitomized by celebrities such as Charlie Chaplin, Charles Lindbergh, and Babe Ruth. C, H
 - US.30 Examine the growth and popularity of country and blues music, including the rise of: the Grand Ole Opry, W.C. Handy, and Bessie Smith. C, H, T, TCA
 - US.34 Describe changes in the social and economic status of women during this era, including: flappers, birth control, clerical and office jobs, and the rise of women's colleges. C, E, H
 - US.35 Examine challenges related to civil liberties and racial/ethnic tensions during this era, including : C, E, G, H, P, T, TCA
 - First Red Scare
 - Resurgence of the Ku Klux Klan
 - Rise of the NAACP
 - US.36 Describe the Scopes Trial of 1925, including: the major figures, two sides of the controversy, the outcome, and legacy. C, H, P, T
- **The Great Depression and New Deal (1929-1941)**
 - US.40 Analyze the causes of the Dust Bowl, and explain the social, geographic, and economic impacts. C, E, G, H
 - US.41 Describe the impact of the Great Depression on the American people, including: mass unemployment, migration, and Hoovervilles. C, E, G, H
- **World War II (1936-1945)**
 - US.45 Explain the rise and spread of fascism, communism, and totalitarianism internationally. C, G, H, P
 - US.47 Analyze the response of the U.S. to the plight of European Jews before the start of the war, the U.S. liberation of concentration camps during the war, and the immigration of Holocaust survivors after the war. C, G, H, P, T
 - US.48 Explain the reasons for American entry into World War II, including the attack on Pearl Harbor. G, H, P, T
 - US.50 Explain the role of geographic and military factors on the outcomes of battles in the Pacific and European theaters of war, including the Battles of Midway, Iwo Jima, Okinawa, and D-Day. G, H, P

- US.51 Identify the roles and sacrifices of individual American soldiers, as well as the unique contributions of special fighting forces such as the Tuskegee Airmen, the 442nd Regimental Combat team, the 101st Airborne, and the Navajo Code Talkers. C, H, T
- US.52 Examine and explain the entry of large numbers of women into the workforce and armed forces during World War II and the subsequent impact on American society. C, E, H
- US.54 Describe the constitutional issues and impact of the internment of Japanese Americans on the U.S., including the Fred Korematsu v. United States of America decision. C, H, P
- US.56 Describe the Manhattan Project, and explain the rationale for using the atomic bomb to end the war. H, P, T
- **Cold War (1947-1991)**
 - US.60 Explain the Cold War policies of containment and the Truman Doctrine, Marshall Plan, and Berlin Airlift. E, G, H, P
 - US.61 Analyze the causes and effects of the Second Red Scare, including: Americans' attitudes toward McCarthyism, blacklisting, and Julius and Ethel Rosenberg. C, E, H, P
 - US.64 Explain the fears of Americans surrounding nuclear holocaust and debates over stockpiling and the use of nuclear weapons, including:
 - Atomic testing
 - Civil defense
 - Fallout shelters
 - Impact of Sputnik
 - Mutual assured destruction
 - US.65 Describe the relationship between Cuba and the U.S., including the Bay of Pigs Invasion and Cuban Missile Crisis. E, G, H, P
 - US.67 Compare the policies and practices of Presidents John F. Kennedy, Lyndon Johnson, and Richard Nixon and their impacts on the continuation of the Vietnam War. C, H, P
 - US.68 Evaluate the impact of the Vietnam War on the home front, including: the anti-war movement, draft by lottery, and the role of television and the media. C, H, P
 - US.69 Describe the competition between the U.S. and Soviet Union for superiority in space. C, E, G, H, P
- **A Nation in Transition (1950s-1963)**
 - US.71 Analyze the impact of prosperity and consumerism in the 1950s, including: the growth of white-collar jobs, the "suburban ideal", the impact of the G.I. Bill, and the increased reliance on foreign oil. C, E, G, H, P
 - US.72 Explain the impact of the baby boomer generation on the American economy and culture. C, E, G, H

- US.74 Describe the growing influence of the automobile on American society, including the growth of: suburbia, fast food chains, and the hotel industry. C, E, G, H, T
- US.75 Analyze the increasing impact of television and mass media on the American home, politics, and economy. C, E, H, P
- US.76 Describe the emergence of a youth culture, including beatniks and the progression of popular music (from swing to rhythm and blues to rock 'n' roll), and the impact of Tennessee on the music industry, including the influence of B.B. King, Elvis Presley, Stax Records, and Sun Studio. C, E, H, T, TCA
- **Civil Rights Movement (1950s-1960s)**
 - US.79 Examine the roles and actions of civil rights advocates (e.g., Malcolm X, Thurgood Marshall, Rosa Parks) and opponents (e.g., Bull Connor, Orval Faubus, Strom Thurmond) and how they coincided with, confronted, and challenged each other. C, E, G, H, P, T, TCA
 - US.80 Describe the significant events in the struggle to secure civil rights for African Americans, including: C, E, G, H, P, T, TCA
 - Montgomery Bus Boycott
 - Integration of Clinton High School in Clinton, TN
 - Integration of Central High School in Little Rock, AR
 - Freedom Riders
 - Marches, demonstrations, boycotts, and sit-ins (e.g., Nashville)
 - March on Washington, D.C.
 - Birmingham bombings of 1963
 - Assassination of Martin Luther King, Jr.
- **The Modern United States (1960s-present)**
 - US.84 Analyze different points of view that reflect the rise of social activism and the growth of counterculture, including: generation gap, hippies, and Woodstock. C, E, G, H, P
 - US.88 Identify and explain the significant events of President Jimmy Carter's administration, including: C, E, G, H, P
 - Iran Hostage Crisis
 - US.92 Describe the impact of the September 11, 2001 terrorist attacks on the World Trade Center and the Pentagon, including: the response of President George W. Bush, wars in Afghanistan and Iraq, and continued efforts to combat terrorism globally. C, G, H, P

W.39 Use technology to produce, publish, and update individual or shared writing projects describing how economic instability led to political instability in many parts of the world and helped to give rise to

W.40 Explain the widespread disillusionment with prewar institutions, authorities, and values that resulted in a void that was later filled by totalitarians. (C, H, P)

W.43 Analyze the assumption of power by Adolf Hitler in Germany and the resulting acts of oppression and aggression of the Nazi regime. (C, H, P)

W.50 Write an opinion piece on the impact of the Holocaust on the Jewish populations in Europe and Israel. (C, G, P)

W.56 Explain the origins, significance, and effect of the establishment of the State of Israel. (G, H, P)

American History:

US.55 Gather relevant information from multiple sources to explain the reasons for and consequences of American actions in foreign policy during the 1930's, including the Hoover Stimson Note, the Johnson Debt Default Act, and the Neutrality Acts of 1935, 1937, and 1939. (H, P)

US.56 Analyze the reasons for and consequences of the rise of fascism and totalitarianism in Europe during the 1930's, including the actions of Hitler, Mussolini, and Stalin. (H, P)

US.70 Examine the American reaction and response to the Holocaust. (C, H, P)

BOARD OF EDUCATION CALENDAR OF EVENTS

FEBRUARY 2025

February 3, 2025	Special Session to Review Policy, 5 p.m., Maple Room
February 3, 2025	Regular Board Meeting, 6 p.m., Board Room
February 10-11, 2025	TSBA Legislative and Legal Institute
February 17, 2025	Built In Snow Day

MARCH 2025

March 3, 2025	Special Session to Review Policy, 5 p.m., Maple Room
March 3, 2025	Regular Board Meeting, 6 p.m., Board Room
March 17-21, 2025	Spring Break
March 20-23, 2025	COSSBA, Atlanta GA
March 31, 2025	SHHS Awards Program (hosted by BOE), 6 p.m., SH Auditorium

April 2025

April 4, 2025	Make Up Day For Inclement Weather
April 7, 2025	Regular Board Meeting, 6 p.m., Board Room

May 2025

May 5, 2025	Regular Board Meeting, 6 p.m., Board Room
May 23, 2025	Last Day of School for 2024-2025 SY – ½ day for students
May 24, 2025	Administrative Day
May 24, 2025	SHHS Graduation, 10 a.m. Freedom Hall
May 26, 2025	Holiday for All Schools and All 12-month employees

June 2025

June 2, 2025	Regular Board Meeting, 6 p.m., Board Room
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July 2025

July 4, 2025	Independence Day Holiday for all 12-month employees
July 7, 2025 (TBD)	Regular Board Meeting, 6 p.m., Board Room (Subject to change)

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February 6, 2025	City Commission Meeting, 6 p.m., City Hall
February 14, 2025	Valentine's Day
February 17, 2025	President's Day
February 20, 2025	City Commission Meeting, 6 p.m., City Hall

March 6, 2025	City Commission Meeting, 6 p.m., City Hall
March 9, 2025	Daylight Savings Time Begins
March 17-21, 2025	Johnson City Schools Spring Break
March 17, 2025	St. Patrick's Day
March 20, 2025	City Commission Meeting, 6 p.m., City Hall

CERTIFIED LEAVE

Davis, Courtney	Kindergarten Teacher Fairmont Elementary 04/26/2025- 08/15/2025
Maiden, Christina	7 th Grade Teacher Indian Trail Middle 12/18/2024- 2/11/2025 (Original 03/31/2025- 05/09/2025)
Tibbs, Brittany	Kindergarten Teacher South Side Elementary 01/06/2025- 03/24/2025
Patterson, Erika	Math Coach Lake Ridge Elementary 03/31/2025- 05/26/2025
Scott, Nakeisha	3 rd Grade Teacher South Side Elementary 12/10/2024- 01/05/2025
O' Neal, Amy	Pre- K Teacher Fairmont Elementary 11/18/2024- 01/22/2025
Ratner, Madison	Kindergarten Teacher Fairmont Elementary 02/17- 05/04/2025
Maiden, Christina	7 th Grade Teacher Indian Trail Middle 03/31- 05/09/2025
Sullivan, Charles	ELA Teacher Indian Trail Middle 12/19/2024- 01/09/2025

CERTIFIED RESIGNATIONS

Williams, Chantelle
Special Education Teacher
Mountain View Elementary
12/20/2024

CERTIFIED RETIREE

Stephens, Kimberly
Resource Teacher
Mountain View Elementary
12/20/2024

CERTIFIED HIRES

King, Hillary
Interim 1st Grade Teacher
North Side Elementary
Replace: Sidney Reynolds
1/14- ESY 24/25

Wallace, Greg
Interim Superintendent
Central Office
Replace: Steve Barnett

White, Sarah
Special Education Teacher
Mountain View Elementary
Replace: Chantelle Williams

Colter, Jessica
Interim 1st Grade Teacher
Fairmont Elementary
Replace: Pamela Jodi Casey
1/25- 05/09/2025

Oncale, Ricky
CDC Teacher
Woodland Elementary
Replace: Sarah White

Smith, Nicole
Interim Kindergarten Teacher
South Side Elementary
Replace: Brittany Tibbs
ESY 2024-25

CLASSIFIED LEAVE

Perry, Tim	Head Custodian Indian Trail Middle 12/23/2024- 2/10/2025
Richardson, Christopher	Maintenance 12/19/2024- 01/24/2025
Smith, Jaqueline	Instructional Coach 12/29/2024- 01/21/2025
Lorenzo, Kelly	Case Manager North Side Elementary 12/15/2024- 02/27/2025

CLASSIFIED RESIGNATIONS

Estep, Joe	Head Custodian Part Time South Side Elementary 01/02/2025- 03/31/2025
Best, Patrice	Care Counselor Full Time Fairmont Elementary 12/20/2024
Ruskus, Judith	RTI-B Assistant Part Time Woodland Elementary 01/06/2025
Shelton, Charles	Crossing Guard Part Time Lake Ridge Elementary 01/07/2025
Earp, Becky	Athletic Coach Seasonal Liberty Bell Middle 01/09/2025

Estes, Nan
EduCare Assistant
Part Time
Lake Ridge Elementary
01/12/2025

Gentry, Aleksandra
RTI Assistant
Part Time
Cherokee Elementary
01/14/2025

Delahoussaye, Jennifer
Social Worker
Full Time
Science Hill High School
12/30/2024

CLASSIFIED HIRES

Biggers, Leslie
RTI Assistant
Part Time
Towne Acres Elementary
Replace: Christina Lehman

Lehman, Christina
Special Education Assistant
Full Time
Towne Acres Elementary
New Position

Holt, Andrew
Assistant Baseball Coach
Seasonal
Indian Trail Middle
Replace: Josh Wooden

Revis, Kimberly
Care Counselor
Full Time
Fairmont Elementary
Replace: Patrice Best

Backers, Meghan
Secondary Café Manager
Part Time
Science Hill High School
New Position

Hendricks, Smith

Educational Assistant
Part Time
South Side Elementary
New Position

Hamilton, Phillip

Special Education Assistant
Full Time
Fairmont Elementary
Replace: Lori Adkins

Hamilton, Jessica

Pre-K Assistant
Full Time
South Side Elementary
Replace: William Evans

Gentry, Aleksandra

RTI-B Assistant
Full Time
South Side Elementary
New Position

Scott, Sarah

RTI-B Assistant
Full Time
Fairmont Elementary
Replace: Jimmy Sams

Lowe, Crystal

Special Education Assistant
Full Time
Mountain View Elementary
Replace: Maria Patton



Donation Submittal to BOE Form

School/Program: Cherokee Elementary School

From: Bookkeeper - Danielle Bowling

Date: 12/18/24

Amount: \$1,000.00

Donor: Cherokee PTA

Donation Stipulation/Restriction:

AR - ReNew



Donation Submittal to BOE Form

School/Program: Fairmont

From: Beth Baldwin

Date: 12-18-24

Amount: 1,000.00

Donor: Up + AT Em Turkey Trout

Donation Stipulation/Restriction:

Instructional Supplies for the Kids, Ar-wards
student needs.



Donation Submittal to BOE Form

School/Program: Fairmont

From: Beth Baldwin

Date: 12-18-24

Amount: \$ 595.52

Donor: Un Known

Donation Stipulation/Restriction:
Library Books only



Donation Submittal to BOE Form

School/Program: Mountain View Elementary School

From: Dr. Chelsea Lee *CL* Date: 1/17/25

Amount: \$ 2,000.00

Donor: Rotary Club

Donation Stipulation/Restriction:

Donation - From Rotary Club to be used for Christmas needs
for students & for anything the students need.



Donation Submittal to BOE Form

School/Program: Mountain View Elementary School

From: Dr. Chelsea Lee *CL* Date: 1/17/25

Amount: \$ 50.00 Donor: Jessica Gulley

Donation Stipulation/Restriction:

Donation - For 5th grade AR reward



Donation Submittal to BOE Form

School/Program: Mountain View Elementary School

From: Dr. Chelsea Lee *CL* Date: 1/17/25

Amount: \$ 180.00

Donor: Lauren Poe

Donation Stipulation/Restriction:

Donation - For Mrs. Hyatt 5th grade classroom to be used for anything the
classroom needs.



Donation Submittal to BOE Form

School/Program: Mountain View Elementary School

From: Dr. Chelsea Lee *CL* Date: 1/17/25

Amount: \$ 500.00 Donor: Christy Vann

Donation Stipulation/Restriction:

Donation - For Mrs. Hyatt 5th grade classroom to be used for anything the
classroom needs.



Donation Submittal to BOE Form

School/Program: Lake Ridge

From: Tiffany Hibbitts

Date: 12/19/24

Amount: \$500.00

Donor: Up & At'Em, Inc.

Donation Stipulation/Restriction:

Student use



Donation Submittal to BOE Form

School/Program: Towne Acres

From: Josh Simmons / Hunter Tester

Date: 12/18/2024

Check Amount: \$250.00

Vendor: UP & AT 'EM, INC.

Reason / Purpose:

General donation from UP & AT 'EM, INC.'s Turkey Trot participation.



Donation Submittal to BOE Form

School/Program: Towne Acres

From: Josh Simmons / Hunter Tester

Date: 1/9/2025

Check Amount: \$51.60

Vendor: General Mills

Reason / Purpose:

General donation from Box Tops for Education.



Donation Submittal to BOE Form

School/Program: Towne Acres

From: Josh Simmons / Hunter Tester

Date: 1/9/2025

Check Amount: \$535.89

Vendor: Kroger

Reason / Purpose:

General donation from Kroger's Community Rewards program.



Donation Submittal to BOE Form

School/Program: Woodland Elementary School

From: Brenda Tipton, Bookkeeper

Date: 1/21/25

Amount: \$ 250.00

Donor: Woodland Elementary PTA

Donation Stipulation/Restriction:

Unrestricted use toward staff holiday meals/snacks/etc



Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School

From: Kelsey Walker/Heather Lonon

Date: 12/18/24

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

Amount: \$ 5.97

Donor: BSN Sports

Donation Stipulation/Restriction:

This donation is a rebate for "My Team Shop" online program for
our staff.



Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School

From: Kelsey Walker/Heather Lonon

Date: 12/18/24

A handwritten signature in blue ink, appearing to be "KHW", is written over the "From:" field and is circled with a blue ink scribble.

Amount: \$ 250.00

Donor: Up & At Um

Donation Stipulation/Restriction:

This donation is from Up & At Um for participation in the 2024
Turkey Trot. This will be used for student incentives.



Donation Submittal to BOE Form

School/Program: Liberty Bell Middle School

From: Kelsey Walker/Heather Lonon

Date: 1/21/25

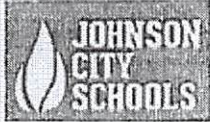
A handwritten signature in blue ink, appearing to be "KWL", is written over the "From:" line and is circled with a blue ink circle.

Amount: \$ 170.00

Donor: LBMS Basketball Boosters

Donation Stipulation/Restriction:

To cover the cost of officials for 12/30/24 game.



Donation Submittal to BOE form

School/Program: SHHS

Deposit code: L95009

From: Sandy McInturff

Date: 1/9/25

Megan Harmon- Softball Coach

Amount : \$11,233.45

Donor: Softball Boosters

address:

Donation Stipulation/Restriction:

Rocky Top Tours charter Bus \$9,640.00

Hampton Inn \$1,593.45

\$0.00

\$0.00

E-MAILED
JAN 15 2025



Donation Submittal to BOE Form

School/Program: Topper Academy

From: Shanna Fudge

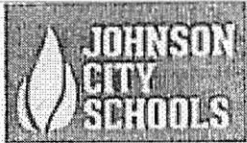
Date: 12/17/24

Amount: 10 boxes

Donor: NE Disaster Relief

Donation Stipulation/Restriction:

Topper Academy - hygiene items, clothing items,
blankets, kitchen mugs



Donation Submittal to BOE form

School/Program: SHHS

Deposit code: 70129

From: Sandy McInturff

Date: 12-18-24

Carson Vermillion

Amount: 20.00

Donor: Ashley Reese

address:

Donation Stipulation/Restriction:

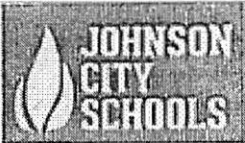
None

\$0.00

\$0.00

\$0.00

\$0.00



Donation Submittal to BOE form

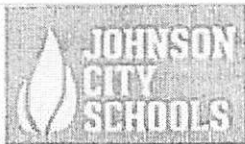
School/Program: SHHS Deposit code: 70129

From: Sandy McInturff Date: 12-18-24
Carson Vermillion

Amount: 2000.00 Donor: Longmire Radiology
address: 1700 Sunnydale Rd
Greenville TN 37743

Donation Stipulation/Restriction:

None	\$0.00
	\$0.00
	\$0.00
	\$0.00



Donation Submittal to BOE form

School/Program:	SHHS	Deposit code:	L70119
From:	Sandy McInturff	Date:	12/17/24
Amount :	\$1,000.00	Donor:	Up & At'm
		address:	PO Box 44
			JC 37604
Donation Stipulation/Restriction:			
no stipulations			\$0.00
			\$0.00
			\$0.00
			\$0.00

PDP Awarded Professional Learning Events February 1 - February 28, 2025 as of January 23, 2025

Event Title	Event Status	Event Categories	Event Start Date	Instructor	Location	Confirmed	Cancelled	Attended	Evaluations Completed
Special Education Content Meeting	Active	All Classes SpEd	2/11/2025	Dr. Allecia Frizzell; Tina Lunsford	Liberty Bell Middle School	4	0	0	0
ITMS Feb. SpEd Content Meeting	Active	All Classes SpEd	2/12/2025	Dr. Chris Feathers	Indian Trail Middle School	0	0	0	0
ParentSquare	Active	All Classes EdTech	2/18/2025	Collin Brooks	The Learning Center	5	0	0	0
ITMS/LBMS Feb. District Content Meeting	Active	All Classes	2/19/2025	Dr. Chris Feathers	Multiple (see registration details)	3	0	0	0
Technology Teacher Leaders (Cohort 9)	Active	All Classes EdTech	2/22/2025	Dr. David Timbs; Tina Faust	Science Hill High School	0	0	0	0
Test Prep Tools Gr. 3-8	Active	All Classes EdTech	2/26/2025	Angela Smith; Karen Bunch	Towne Acres Elementary School	4	0	0	0
SHHS Integrating A/V Production: Cross-Curricular Learning	Active	All Classes Related Arts	2/27/2025	Ian Herrin	Science Hill High School	0	0	0	0
						12	0	0	

2025 Board Committee Reports

1. **Athletic Committee** – Rick Smith, Jonathan Kinnick and Paula Treece
2. **Communications Committee** – Celia Martin and Paula Treece
3. **Collaborative Learning Council (CLC):**
(Usually, the 4th Tuesday of every month from 3:30-5:30 pm)
 - January 28, 2025 – Paula Treece – (Location: Mountain View)
 - February 25, 2025 – Jonathan Kinnick – (Location: Woodland)
 - March 25, 2025 – Rick Smith – (Location: Science Hill CTE)
 - April 22, 2025 – Kathy Hall
 - May 20, 2025 – Paula Treece
 - August 2025 TBD – Dr. Ginger Carter – (Location: Board Room)
 - September 2025 TBD – Tom Hager – (Location: North Side)
 - October 2025 TBD – Celia Martin – (Location: Liberty Bell)
 - November 2025 TBD – Kathy Hall – (Location: Science Hill)
4. **Facilities/Capital Improvements/Site Selection Committee** – Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
5. **Finance Committee** – Rick Smith, Tom Hager, Kathy Hall, and Jonathan Kinnick
6. **Foundation Board** – Celia Martin and Kathy Hall
7. **Policy Committee** – Kathy Hall, plus one other Board Member:

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

8. **School Zone Assignment Advisory Committee** – Celia Martin, Tom Hager and Paula Treece
9. **Sick Leave Bank Trustee** – Tom Hager
10. **Superintendent’s Compensation Committee** – Paula Treece (Chair) and Jonathan Kinnick
11. **Legislative Liaison** – Paula Treece
12. **Safety Security Committee** - Dr. Ginger Carter, Kathy Hall and Jonathan Kinnick
13. **Student Activities Committee** – Rick Smith, Kathy Hall, and Paula Treece
14. **JC Council of PTAs Committee** - Paula Treece
15. **Hall of Fame Committee** – Paula Treece

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

- **February 3, 2025, Special Session to Review Policy, 5 p.m., Maple Room**
February 3, 2025, Regular Board Meeting, 6 p.m., Board Room

- **March 3, 2025, Special Session to Review Policy, 5 p.m., Maple Room**
- **March 3, 2025, Regular Board Meeting, 6 p.m., Board Room**

- **April 7, 2025, Regular Board Meeting, 6 p.m., Board Room**



- **May 5, 2025, Regular Board Meeting, 6 p.m., Board Room**

- **June 2, 2025, Regular Board Meeting, 6 p.m., Board Room**

- **July 7, 2025 (TBD) Regular Board Meeting, 6 p.m., Board Room**
(Subject to change)

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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						1
						ETSU BASKETBALL PRACTICE
2 ETSU VS FURMAN 2:00 PM	3 JC Volleyball / Aux Gym 5:30 - 9:30 pm	4 JC Volleyball / Aux Gym 5:30 - 9:30 pm	5 JC Volleyball / Aux Gym 5:30 - 9:30 pm	6 JC Volleyball / Aux Gym 5:30 - 9:30 pm	7 ETSU BASKETBALL PRACTICE	8 ETSU VS SAMFORD 4:00 PM
9 JC Volleyball / Aux Gym Noon - 8:00 pm	10 JC Volleyball / Aux Gym 5:30 - 9:30 pm	11 JC Volleyball / Aux Gym 5:30 - 9:30 pm	12 JC Volleyball / Aux Gym 5:30 - 9:30 pm	13 JC Volleyball / Aux Gym 5:30 - 9:30 pm	14  VALENTINE'S DAY JC Volleyball / Aux Gym 5:30 - 9:30 pm	15 JC Volleyball / Aux Gym Noon - 8:00 pm
16 JC Volleyball / Aux Gym Noon - 8:00 pm	17 ETSU BASKETBALL PRACTICE JC Volleyball / Aux Gym 5:30 - 9:30 pm PRESIDENT'S DAY	18 ETSU BASKETBALL PRACTICE	19 ETSU VS UNCG 7:00 PM	20 JC Volleyball / Aux Gym 5:30 - 9:30 pm	21 JC Volleyball / Aux Gym 5:30 - 9:30 pm	22 WARRENT / WINGER CONCERT 7:00 PM
23 JC Volleyball / Aux Gym Noon - 8:00 pm	24 ETSU BASKETBALL PRACTICE JC Volleyball / Aux Gym 5:30 - 9:30 pm	25 ETSU BASKETBALL PRACTICE	26 ETSU VS MERCER 7:00 PM	27 ARENA CLOSED	28 ARENA CLOSED	

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						
2	3	4	5 Big South Basketball Tournament 5:00 pm - Women 7:30 pm - Men	6 Big South Basketball Tournament 11:30 am, 2:00, 6:00, 8:00 pm - Women	7 Big South Basketball Tournament Noon, 2:00, 6:00, 8:00 pm - Men	8 Big South Basketball Tournament Noon, 2:00pm - Men 6:00, 8:00 pm - Women
9 Big South Basketball Tournament NOON - Men 6:00 pm - Women	10 ARENA CLEANUP	11 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	12 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	13 <u>TriCities SS / Aux Gym</u> 5:30 - 9:30 pm	14 JEHOVAH'S WITNESSES MOVE-IN	15 JEHOVAH'S WITNESSES MOVE-IN
16 JEHOVAH'S WITNESSES CURCUIT #5	17 ST PATRICK'S DAY  <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	18 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	19 HARLEM GLOBETROTTERS 5:30 PM - MAGIC PASS 7:00 PM - GAME	20 <u>TriCities SS / Aux Gym</u> 5:30 - 9:30 pm	21 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	22 HOLD - CONCERT <u>JC Volleyball / Aux Gym</u> Noon - 8:00 pm
23 HOLD - CONCERT <u>JC Volleyball / Aux Gym</u> Noon - 8:00 pm	24 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	25 <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	26 HOLD - CONCERT <u>JC Volleyball / Aux Gym</u> 5:30 - 9:30 pm	27 HOLD - CONCERT <u>TriCities SS / Aux Gym</u> 5:30 - 9:30 pm	28 HOLD - CONCERT	29 CIPA WINTER GUARD
30	31					