HICKMAN COUNTY BOARD OF EDUCATION
REGULAR BOARD MEETING---February 5, 2024

The Hickman county Board of Education met on February 5, 2024, at 6:30 PM in Central Office - Room 203.

Present: Sherri Baker, Ronald Gammons, Tim Hobbs, Doug Lane, Christy Mays, Vance Willis, **Absent:** Jim Hudgins.
Ella Callicott
Izabelle Narragon
John Mullins

I. Call To Order (Roll Call)

II. Public Comment
Citizens that would like an opportunity to speak to the Board of Education during public comment should sign up on the sheet provided at the meeting location. Anyone desiring to speak on any subject may speak for 3 minutes without prior school board notification.
The sign-up sheet will be available from 5:30 p.m.-6:30 p.m.
Mr. Glen DeVore, 1890 Hwy 100, Centerville, TN. spoke to the board and expressed his opinion. I think we've lost sight of our core values. I think we're getting too political. My opinion is we got three core values and should be safety from the time the kids get on the bus till they get off the bus. They should be well-educated and fed. That doesn't involve feeding the parents. It doesn't involve providing transportation to the Banana Pudding Festival. It needs to be run like a business. An example was provided. We need to get back to doing what we do, educating and get out of the politics.

III. Moment of Silence

IV. Pledge of Allegiance
Vance Willis led the Pledge of Allegiance.

V. Regular Meeting Minutes for December 4, 2023.

Motion to approve.
Motion made by Doug Lane.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins:	Absent
Tim Hobbs:	Abstain (With Conflict)
Sherri Baker:	Yea
Ronald Gammons:	Yea
Doug Lane:	Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 5, Nay: 0, Absent: 1, Abstain (With Conflict): 1

VI. Agenda for February 5, 2024

Motion to approve the Agenda for February 5, 2024.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

VII. Special Recognition

A. Employee Recognition
Shannon Nolen award presented by Sherri Baker
1. January Employee of the Month

2. February Employee of the Month
Ms Lena Frazier's award was presented by Doug Lane

B. Teachers of the Year

VIII. Information to the Board

A. Adolescent Health Curriculum/Family Life
The presentation is about Teen Pregnancy Prevention curriculum for Tennessee youth. Asking for Board Approval for Centerstone to provide information during Wellness Classes at high schools.
Motion for Director Mullins will be responsible for working with schools to implement this in the near future.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Tim Hobbs:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

B. Project AWARE Grant Ending 2024

AWARE Team. Director: Jana Acy; S3:Olivia Felts made a 23 minute presentation. Go to YouTube starting at 28:18 to see the whole presentation.

$285,000 is the cost needed in order to continue the program. Director Acy presented the facts from Hickman County as well as Tennessee. S3 Felts provided the data for a response to crises during a one-month period as well as a 4-year view. There was a video presentation from Hickman County school leaders as well as school counselors from the county. They are asking for the AWARE program to be included in the budget.

Director Mullins spoke about the need for this program as well by providing details of how effective this program works for the schools. Project AWARE is a real need - it is life-changing and life-saving.

Chairman Gammons stated the Board would be considering the cost of the Aware program in budget planning. Currently, it is unfunded by the state.

IX. Consent Agenda

Motion to approve.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

A. Board Chair's Report (list of countersigned warrants)

B. Director's Report

C. Financial Report

D. ESSER Updates

E. Director's Monthly Attendance Report (as of end of month - 12/31/23 and 1/31/2024)

F. Student Negative Balance for School Nutrition

G. OPEB Quarterly Report

H. 2022-2023 Audit Report

X. Items Requiring Board Action

A. Trip Requests

1. SCOPE

Motion to approve 2 Students for EHHS and 2 Students from HCHS to attend the SCOPE Conference on March 5, 2024 at Belmont University, Nashville, Tennessee with registration ($75 per student), 4 Chaperone Registration fees ($18 each).
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed

Jim H: Absent

udgins:

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

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Yea: 6, Nay: 0, Absent: 1

2. EHHS Seniors

Motion to approve the extension of 12 hours for the senior class.
Motion made by Ronald Gammons.
Motion seconded by Doug Lane.
Motion Result: Passed

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aker:

RonaldGammons: Yea

TimHobbs: Yea

DougLane: Yea

ChristyMays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

3. HCHS Seniors

Motion to approve overnight trip Sunday - Tuesday to Gatlinburg.
Motion made by Vance Willis.
Motion seconded by Tim Hobbs.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gamm: Yea

Jones: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

4. EHHS Competitions

Motion to approve trip for SW State FBLA competition.
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

5. EHHS FFA

Motion to approve the FFA reward trip- these are overnight trips.
Motion made by Doug Lane.
Motion seconded by Tim Hobbs.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

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Yea: 6, Nay: 0, Absent: 1
Motion to accept conference for the degree award for FFA trip.
Motion made by Tim Hobbs.
Motion seconded by Ronald Gammons.
Motion Result: Passed

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dGammons:

TimHobbs: Yea

DougLane: Yea

ChristyMays: Yea

VanceWillis

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Yea: 6, Nay: 0, Absent: 1

6. HCHS Volleyball

Motion to approve an overnight volleyball camp at MTSU.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobb: Yea

Bobs:	
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

B. ERATE Proposal

Motion to approve application for Category 2 E-rate funding for funding year 2023 using the Tennessee Educational Broadband Consortium Statewide Master Contract(s).
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins:	Absent
Sherri	Yea

Baker:	
Ronald Gammons:	Yea
Tim Hobbs:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

C. Bid - Entry Resistant Replacement Doors

Motion to accept bid from Waverly Glass, Inc to spend $37,427.00 of grant money to replace doors.
Motion made by Ronald Gammons.
Motion seconded by Christy Mays.
Motion Result: Passed

Jim Hudgins:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Tim Hobbs:	Yea
Doug Lane:	Yea
Christy Mays:	Yea

Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

D. Bid - School Mowing (bids were rejected due to winter weather and mowing will be re-bid in February)

E. Windows and Doors Project Change Orders - CES, HCMS, EHMS

Motion to approve windows and doors project ESSER change orders - window treatments add to CES, EHMS and a door to match at HCMS for the amount of $118,121.00.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Jim Hudgins:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Tim Hobbs:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

F. Budget Amendments

Motion to approve the budget amendment 22 for Innovative School Model, Give to Grant, Donations and budget amendment 23 for ESSER.
Motion made by Vance Willis.
Motion seconded by Doug Lane.
Motion Result: Passed

Jim Hudgins:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Tim Hobbs:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

G. Budget 2024-2025

H. Board Policies

1. Board Policies 1.901, 2.805 (1st Reading)

Motion to approve policies 1.901 thru 2.805 with changes on 1st Reading. Motion to Policy 1.901 page 2, line 18 Remove "if necessary.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins:	Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy

Mays:	
Vance Willis:	Yea
Jim Huddgins:	Absent
Sherri Baker:	Yea
Ronald	Yea

Yea: 6, Nay: 0, Absent: 1
Motion to Policy 2.805 to add line 21 to 27 as noted.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Gammons:

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

2. Board Policies 1.407, 6.402 (2nd Reading)

Motion to approve 1.407 to 6.402, with changes as noted, on 2nd Reading.
Motion made by Doug Lane.
Motion seconded by Tim Hobbs.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

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Yea: 6, Nay: 0, Absent: 1

3. Board Policy Review 1.803--2.404
This will be held for review Policy 1.808 after line 25, "Bus stops will not be established any closer than 100 feet limit of a registered sex offenders residence without permission of the Director of School."
Motion to approve 1.803 to 2.300 with changes 1.803 change line over 18, calling parents Pull out 1.805 in order to add line 2 after assignments. Board members will be allowed full access to electronic mail including group and individual addresses to bring it back for first reading.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

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i Absent
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Hudgins:

Sherri Baker: Yea

Ronald Gammons:

Tim Hobbs: Yea

Doug Lane: Yea

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Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1
Motion to approve 1.803 to 2.404 with changes/review.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

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Yea: 6, Nay: 0, Absent: 1

4. Review Board Policy 2.403

Motion to ask the Director to review the draft of policy 2.403 and report back to the board.
Motion made by Vance Willis.
Motion seconded by Doug Lane.
Motion Result: Passed

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Tim Hobbs:
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Doug Lane:
: Yea
Christy Mays:
: Yea
Vance Willis:

Yea: 6, Nay: 0, Absent: 1

5. Board Policy 4.502 Parental and Family Involvement (annually work with parents)
Board Policy 4.502 needs to be brought to the Board. The school family engagement compacts lines 10-14 states that the Board will review and comment on the compact.

XI. Announcements

A. Discuss and propose date(s) for the Board Retreat in February 2024
Schedule a Board Retreat, February 29th, 6pm. Send agenda items to Mr. Gammons.

B. The next Board Meeting is on March 4, 2024, at 6:30 pm. in Room 203 at the Hickman County Board of Education, 115 Murphree Ave., Centerville, Tennessee, 37033.

C. TN Legislative Representative Updates
Tim Hobbs spoke to us about his upcoming visit with our House of Representative Jody Barrett

XII. Closing Comments

XIII. Adjourn

Motion to Adjourn.
Motion made by Tim Hobbs.
Motion seconded by Vance Willis.
Motion Result: Passed

Jim Hudgins: Absent

Sherri Baker: Yea

Ronald Gammons: Yea

Tim Hobbs: Yea

Doug Lane: Yea

Christy Mays: Yea

Vance Willis: Yea

Yea: 6, Nay: 0, Absent: 1

HICKMAN COUNTY BOARD OF EDUCATION
REGULAR BOARD MEETING---December 4, 2023

The Hickman county Board of Education met on December 4, 2023, at 6:30 PM in Central Office - Room 203.
Present: Sherri Baker, Ronald Gammons, Jim Hudgins, Doug Lane, Christy Mays, Vance Willis, **Absent:** Tim Hobbs.
Isabella Naragon, Student Rep
Ella Callicott, Student Rep
John Mullins, Superintendent

I. Call To Order (Roll Call)
Call to Order.
Motion made by Ronald Gammons.
Motion seconded by Jim Hudgins.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

II. Public Comment
Citizens that would like an opportunity to speak to the Board of Education during public comment should sign up on the sheet provided at the meeting location.
The sign-up sheet will be available from 5:30 p.m. - 6:30 p.m.
No names were placed on the sheet.

III. Moment of Silence

IV. Pledge of Allegiance

V. Approval of November 6, 2023 Regular Board Meeting Minutes
Motion to approve November 6 Board Meeting Minutes.
Motion made by Doug Lane.
Motion seconded by Christy Mays.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

VI. Approval of Agenda

Motion to approve the agenda.
Motion made by Vance Willis.
Motion seconded by Sherri Baker.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

VII. Special Recognition

A. Employee of the Month

B. Recognize Kaitlynn McCormick and Jerrica Worboys from HCHS for AWARE Presentation
This requires only administration policy and support. HCHS will provide this for them.

VIII. Consent Agenda Items
Motion to approve consent agenda.
Motion made by Christy Mays.
Motion seconded by Sherri Baker.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

A. Board Chair's Report (list of countersigned warrants)

B. Director's Report

C. Financial Report

D. ESSER Updates

E. Director's Monthly Attendance Report - **as of end of month - November 30, 2023**
(report will be attached to the agenda at the end of the day on 11/30/23)

F. Student Negative Balance for School Nutrition

G. Family Resource Centers Mid-Year Reports

IX. Items Requiring Board Action

A. Trip Request

1. HCHS JROTC
Mr. Mullins spoke about the details of this - the trip is in February. Mr. Brewer's spoke as well - typically they go to Kentucky.
Motion to approve February trip request.
Motion made by Ronald Gammons.
Motion seconded by Jim Hudgins.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1

B. Consideration for Use of School Vehicles for Public Transportation during the 2024 Banana Pudding Festival
Dave Reed from the National Pudding Festival spoke to this request with the permission of Director Mullins. The festival has outgrown the area in terms of parking. The consensus from the Hickman County Economic meeting was to have shuttles for transportation. The Board was asked to remember that the hard costs were removed and around $75,000 was given to the county of Hickman. Mr. Gammons stated that the board would need to discuss actions and a policy would need to be created in order to address this need. The board members stated the need for a fee schedule in order to give back to the community. Director Mullins stated that a decisions would be made sooner than later - possibly January 2024.

C. School Calendar Proposal for 2024-2025
Parent Teacher Conference for fall needs to state from 12-6pm.
Motion to approve 2024 - 2025 Calendar approved with revision of the time from noon - 6pm.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Tim Hobbs:	Absent
Sherri Baker:	Yea
Ronald Gammons:	Yea
Jim Hudgins:	Yea
Doug Lane:	Yea
Christy Mays:	Yea
Vance Willis:	Yea

Yea: 6, Nay: 0, Absent: 1
Motion to approve 2025 - 2026 Calendar approved with revision of the time from noon - 6pm.
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

D. School Calendar Proposal for 2025-2026
Motion approved with revision of the time from noon - 6pm.
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

E. Approve Book Purchase from Amazon for Computer Science Classes at HCMS and EHMS - 60 books @ $10.99 ea. - $659.40
Approve Book Purchase from Amazon for Computer Science Classes at HCMS and EHMS - 60 books @ $10.99 ea. - $659.40.
Motion made by Ronald Gammons.
Motion seconded by Doug Lane.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

F. Effective January 5, 2024 - Approve the Transition to the Community Eligibility Program (CEP) for School Meals
Motion to approve.
Motion made by Ronald Gammons.
Motion seconded by Vance Willis.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea

Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

G. Bid for Entry Resistant Window Film -- (**Bid will be opened and attached to agenda on December 1, 2023)**
Motion to approve National Glazing Solutions contract for Bid Item 1 at $14.75 per square foot not to exceed $15,000 and Bid Item 2 at $14.50 per square foot not to exceed $75,000.
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed
Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

H. Budget Amendments 19, 20, 21
Motion to approve Budget Amendments 19, 20 and 21.
Motion made by Ronald Gammons.
Motion seconded by Jim Hudgins.
Motion Result: Passed
Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

I. Approve Audit Contract for FY 2023-2024
Motion to approve audit contract with Blankenship CPA Group for $35,000.
Motion made by Ronald Gammons.
Motion seconded by Doug Lane.
Motion Result: Passed
Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea

Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

J. Revised Board Policies 1.407, 6.402 (1st Reading)
Motion to approve 1.407 and 6.402 on first reading.
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

K. Revised Board Policies 4.202, 6.319, 4.401, 1.105, 1.701, 2.400, 2.601, 2.8051, 4.603, 1.404 (2nd Reading)
Motion to approve Revised Board Policies 4.202, 6.319, 4.401, 1.105, 1.701, 2.400, 2.601, 2.8051, 4.603, 1.404 (2nd Reading).
Motion made by Vance Willis.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

L. Board Policies Review 1.503-1.802
Motion to approve Board Policies 1.503-1.802 as reviewed.
Motion made by Ronald Gammons.
Motion seconded by Sherri Baker.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea

Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

M. Approve January 16, 2024 for Board Meeting
Location - Central Office Complex Rm 203
Motion to hold the Board meeting for January 16, 2023 in the East Hickman High School library at 6:30 pm.
Motion made by Doug Lane.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

X. Announcements:

Discuss and propose date(s) for the Board Retreat in February 2024

Merry Christmas and Happy New Year (Everyone please return safely)
The board retreat would be a non-voting work session.

XI. Comments

XII. Adjourn
Motion to Adjourn.
Motion made by Jim Hudgins.
Motion seconded by Ronald Gammons.
Motion Result: Passed

Tim Hobbs: Absent
Sherri Baker: Yea
Ronald Gammons: Yea
Jim Hudgins: Yea
Doug Lane: Yea
Christy Mays: Yea
Vance Willis: Yea
Yea: 6, Nay: 0, Absent: 1

DOUG LANE
2059 Lake Drive, Centerville, TN 37033

RONALD GAMMONS
6419 Rice Ln., Lyles, TN 37098

TIM HOBBS
9220 Old Bon Aqua Rd., Bon Aqua, TN 37025

JIM HUDGINS
1297 E. Grinders Switch Rd., Centerville, TN 37033

John Mullins
Superintendent of Schools
115 MURPHREE AVENUE
CENTERVILLE, TN 37033

CHRISTY MAYS
450 Hwy. 50, Centerville, TN 37033

SHERRI BAKER
9037 E 40 Rd., Bon Aqua, TN 37025

VANCE WILLIS
2868 Hwy 48 N., Nunnelly, TN 37137

The Hickman County Board of Education will meet in regular session on Monday, February 5, 2024 at 6:30 p.m. in Room 203 of the Hickman County Board of Education Office Complex.

I. Call to Order (Roll Call)

II. Public Comment
Citizens that would like an opportunity to speak to the Board of Education during public comment should sign-up on the sheet provided at the meeting location. Anyone desiring to speak on any subject may speak for 3 minutes without prior school board notification. The sign-up sheet will be available from 5:30 p.m. - 6:30 p.m.

III. Moment of Silence

IV. Pledge of Allegiance

V. Regular Meeting Minutes for December 4, 2023

VI. Agenda for February 5, 2024

VII. Special Recognition
- A. Employee Recognition
  1. January Employee of the Month—Sherri Baker
  2. February Employee of the Month—Doug Lane
- B. Teachers of the Year—Board Chair

VIII. Information to the Board
- A. Adolescent Health Curriculum/Family Life—Sarah Saysoukha, Program Coordinator Centerstone
- B. Project AWARE Grant Ending 2024—Jana Acy, Project AWARE Director

IX. Consent Agenda
- A. Board Chair's Report (list of countersigned warrants)
- B. Director's Report
- C. Financial Report
- D. ESSER Updates
- E. Director's Monthly Attendance Report (as of end of month – 12/31/2023 and 1/31/2024)
- F. Student Negative Balance for School Nutrition
- G. OPEB Quarterly Report
- H. 2022-2023 Audit Report

X. Items Requiring Board Action
- A. Trip Requests
  1. SCOPE—Board Chair
  2. EHHS Seniors—Sponsor and Students
  3. HCHS Seniors—Sponsor and Students
  4. EHHS Competitions—Sponsors and Students
  5. EHHS FFA—Instructor and Students
  6. HCHS Volleyball—Coach and Players
- B. ERATE Proposal—Technology Coordinator
- C. Bid – Entry Resistant Replacement Doors—ESSER Manager
- D. Bid – School Mowing (bids were rejected due to winter weather and mowing will be re-bid in February)—Director of Schools
- E. Windows and Doors Project Change Orders – CES, HCMS, EHMS—ESSER Manager

F. Budget Amendments—Business Officer
G. Budget 2024-2025—Board Chair
H. Board Policies
   1. Board Policies 1.901, 2.805 (1st Reading)—Misty Shelton
   2. Board Policies 1.407, 6.402 (2nd Reading)—Misty Shelton
   3. Board Policy Review 1.803—2.404—Misty Shelton
   4. Review Board Policy 2.403—Board Chair
   5. Board Policy 4.502 Parental and Family Involvement (annually work with parents)—Sherri Baker

XI. Announcements
A. Discuss and propose date(s) for the Board Retreat in February 2024—Board Chair
B. The next Board Meeting is on March 4, 2024 at 6:30 p.m. in Rm 203 at the Hickman County Board of Education, 115 Murphree Avenue, Centerville, TN 37033
C. TN Legislative Representative Updates—Tim Hobbs

XII. Closing Comments

XIII. Adjourn

This nominee for employee of the month was sent by Shelley Wood. Several teachers at EHMS contributed to the following.

Mrs. Nolen,
EHMS librarian, exemplifies excellence by swiftly managing computer repairs, ensuring a timely return to teachers, and fostering a seamless learning environment. Her dedication truly deserves the Teacher of the Month award."
Mrs. Nolen's generosity to your fellow coworkers doesn't ever go unnoticed. Always willing to help others in their time of need. We are so grateful for her and this award is very deserved.
She is professional, amicable, and very helpful to all students and teachers. Her passion for EHMS is very noticeable. She cares about bettering the lives of others and is understanding of all teachers' needs. She is the kind of person who looks for areas of need and tries to help. She is one who looks for successes and points them out; not only for students, but for co-workers as well. On numerous occasions I've noticed her bringing students clothes and food when they were in need. She's very quiet about it. She loves helping. She is amazing at teaching her students as well as new teachers. I can see the joy it brings her to help others. She is always going out of her way to improve our school. Not only does she help and teach others, but she makes sure we have an understanding of what we are doing and why. More than once I've heard her talk about how she cares about the children of our community and we can all see it in her actions. When I worked for a short time at EHMS last spring she was one of the first to welcome me aboard. She always has a smile on her face. Whenever I needed to bring a student in the library to do work she was more than willing to show me where we could work.

Another co-worker wrote, "When I first started working at EHMS, she was not assigned as my mentor, but she taught me everything about our school. She guided and encouraged me. I see her "light up" when she is helping someone. She is very interested in teaching lifelong skills. When she teaches, she relates the information to how it impacts our lives. There is value in knowledge and she understands this and shares this. I see her

smile when she sees a student (or teacher) learn new information. She is the very definition of a great teacher."

"Mrs. Nolen is a quiet hero in our building. She does not seek glory for all of the things she does to keep us going, but it is guaranteed that if there is a need or work to be done, she is in the background making it happen for us. She always greets everyone with a smile and a positive attitude. EHMS is a better place with her there."

We at EHMS have all benefited from her presence at our school and are very grateful she is here!

Employee of the Month - Lena Frazier

It's our pleasure to nominate Ms. Lena Frazier as employee of the month.

Ms. Lena Frazier is a blessing to HCHS. She is the first to work every morning and one of the last to leave every afternoon. She is dedicated to our school, staff and our students. She's the first to volunteer to help with athletic events, school plays, concerts or any other event at HCHS.

She has high expectations for our students and she holds them accountable. It's not uncommon for our students to come to Ms. Lena for advice or just to share with her things they are going on in their lives in and outside of school. She's not afraid to give them tough love if needed but she is always nurturing and caring towards our students. For many of our students, she's their school mom and they look forward to seeing her each day.

She's also the 'gatekeeper' of the building and will make sure that everyone follows all safety protocols before entering. In fact, that's one of the many reasons that Mr. Brewer has given her the nickname…The Warden of HCHS.

Ms. Lena is a great person, employee and most of all, a blessing to our school and HCHS is a better place because of her!

Mr. Brewer and Ms. Emerson

HICKMAN COUNTY SCHOOLS

Ronald Gammons <ronald.gammons@hickmank12.org>

Teacher of the Year Announcement

4 messages

Belinda Anderson <belinda.anderson@hickmank12.org> Mon, Dec 11, 2023 at 12:09 PM
To: Ronald Gammons <ronald.gammons@hickmank12.org>, Jim Hudgins <jim.hudgins@hickmank12.org>, Doug Lane <doug.lane@hickmank12.org>, Tim Hobbs <tim.hobbs@hickmank12.org>, Sherri Baker <sherri.baker@hickmank12.org>, Vance Willis <vance.willis@hickmank12.org>, Christy Mays <christy.mays@hickmank12.org>

Hickman County Schools takes immense pride in introducing the distinguished individuals who have been recognized as the School Level Teachers of the Year. We extend our heartfelt congratulations to

Landry Wade of East Hickman Elementary School,

Savannah Barber of Centerville Elementary School,

Cassie Hale of East Hickman Intermediate School,

Rebecca Powers of Centerville Intermediate School,

Melanie Livengood of East Hickman Middle School,

Mary Ellen Hatton of Hickman County Middle School,

Jennie Presson of East Hickman High School, and

Talitha Beard of Hickman County High School.

These exceptional educators exemplify the commitment to excellence that defines our educational community. Their dedication to fostering a positive learning environment and cultivating the academic growth of our students is truly commendable.

We are pleased to announce that

Savannah Barber from Centerville Elementary School,

Melanie Livengood from East Hickman Middle School, and

Talitha Beard from Hickman County High School will proudly represent Hickman County at the District Level for elementary, middle, and high school, respectively.

In recognizing these outstanding teachers, we are reminded of the collective strength and talent within Hickman County Schools. Our sincere gratitude extends to every individual in the school district whose unwavering efforts contribute to the success of our educational mission.

Congratulations to all the honorees who have been chosen by their peers to represent our esteemed county. We are indeed fortunate to have such dedicated and inspiring educators shaping the future of Hickman County Schools.
Belinda Anderson, Ed.D.
K-8 Supervisor/Deputy Director, Hickman County Schools
Do the right thing for the right reason. When in doubt, lean toward the student.

Sherri Baker <sherri.baker@hickmank12.org> Mon, Dec 11, 2023 at 12:27 PM
To: Belinda Anderson <belinda.anderson@hickmank12.org>
Cc: Ronald Gammons <ronald.gammons@hickmank12.org>, Jim Hudgins <jim.hudgins@hickmank12.org>, Doug Lane <doug.lane@hickmank12.org>, Tim Hobbs <tim.hobbs@hickmank12.org>, Vance Willis <vance.willis@hickmank12.org>, Christy Mays <christy.mays@hickmank12.org>

Thank you for the information.
[Quoted text hidden]
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Sherri Baker
Hickman County School Board
District 4

Ronald Gammons <ronald.gammons@hickmank12.org> Wed, Dec 13, 2023 at 8:33 AM
To: Belinda Anderson <belinda.anderson@hickmank12.org>
Cc: Sherri Baker <sherri.baker@hickmank12.org>, Christy Mays <christy.mays@hickmank12.org>, Doug Lane <doug.lane@hickmank12.org>, John Mullins <john.mullins@hickmank12.org>, Tim Hobbs <tim.hobbs@hickmank12.org>, Vance Willis <vance.willis@hickmank12.org>, Jim Hudgins <jim.hudgins@hickmank12.org>

Thanks for the information.
Ronald Gammons
Hickman County School Board Chair
District 2
[Quoted text hidden]

Doug Lane <doug.lane@hickmank12.org> Wed, Dec 13, 2023 at 1:05 PM

To: Ronald Gammons <ronald.gammons@hickmank12.org>
Cc: Belinda Anderson <belinda.anderson@hickmank12.org>, Christy Mays <christy.mays@hickmank12.org>, Jim Hudgins <jim.hudgins@hickmank12.org>, John Mullins <john.mullins@hickmank12.org>, Sherri Baker <sherri.baker@hickmank12.org>, Tim Hobbs <tim.hobbs@hickmank12.org>, Vance Willis <vance.willis@hickmank12.org>

It’s definitely good to recognize hard work especially fostering a positive learning environment.

Thank You,

Doug Lane
School Board District 5
C#...931-623-2667
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Adolescent Health Curriculum

TN Law and Lifetime Wellness Crosswalk

Program Manager:
Whitney Salyer, BA
whitney.salyer@Centerstone.org
615-587-5846

Program Evaluator:
Dr. Jordan Nelon, PhD, MPH
jordan.nelon@Centerstone.org
936-727-1080

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Adolescent Health Curriculum
(1) Emphatically promote only sexual risk avoidance through abstinence, regardless of a student's current or prior sexual experience;	✓ HS.HGD.4 Recognize abstinence from all sexual activity as a positive choice.	✓ The AHC promotes abstinence from all risky behaviors (i.e. substance use, online bullying, etc.) as a positive choice.
(2) Encourage sexual health by helping students understand how sexual activity affects the whole person including the physical, social, emotional, psychological, economic and educational consequences of non-marital sexual activity;	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraceptive methods in accordance with state/district policy. ✓ HS.HGD.6 Research the skills necessary for maintaining reproductive health (e.g., self-examinations, annual doctor visits, prenatal care). ✓ HS.MESH.1 Identify emotions and their effects on the mind and body.	✓ Contraception methods are not a part of the AHC. ✓ Students will learn the importance of seeking medical attention including mental health care. ✓ Students will be taught to think critically about media images, their own bodily autonomy, and how they affect self-esteem and healthy decision-making.
(3) Teach the positive results of avoiding sexual activity, the skills needed to make healthy decisions, the advantages of and skills for student success in pursuing educational and life goals, the components of healthy relationships, and the social science research supporting the benefits of reserving the expression of human sexual activity for marriage;	✓ HS.HGD.4 Recognize abstinence from all sexual activity as a positive choice. ✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraceptive methods in accordance with state/district policy. ✓ HS.HGD.6 Research the skills necessary for maintaining reproductive health (e.g., self-examinations, annual doctor visits, prenatal care). ✓ HS.HGD Component Ext: Create short- and	✓ Students will create plans to navigate how they can achieve their life goals.

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Adolescent Health Curriculum
(4) Provide factually and medically-accurate information;	✓ HS.HGD.3 Explain basic structures and functions of the reproductive system as they relate to the human life cycle (e.g., conception, birth, childhood, adolescence, adulthood).	✓ AHC is reviewed annually for medical accuracy.
(5) Teach students how to form pro-social habits that enable students to develop healthy relationships, create strong marriages, and form safe and stable future families;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ HS.HGD.2 Determine the influence of families, media, cultural traditions, and economic factors on human development. ✓ HS.MESH.2 Recognize stressors and formulate personal stress management techniques	✓ Students will learn the importance of assertive communication, setting boundaries, and handling peer/partner pressure, risk, and coercion. ✓ Students will learn about how to manage stress through coping skills.
(6) Encourage students to communicate with a parent, guardian, or other trusted adult about sex or other risk behaviors;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ 6.HGD.5 Identify parents or other trusted adults to whom you can ask questions about puberty and adolescent health issues.* *While there is no High School Standard this is included in the 6th grade standards.	✓ Throughout the curriculum students are reminded/encouraged to talk to a trusted adult, particularly around issues of safety, personal beliefs, and family values. ✓ Students are encouraged to communicate openly/honestly with their medical providers to ensure the most appropriate level of care.

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Adolescent Health Curriculum
(7) Assist students in learning and practicing refusal skills that will help them resist sexual activity;	✓ COMPONENT EXTENSION of RELATIONSHIPS Negotiation/collaboration skills as helpful/harmful in resolving conflict (e.g., domestic violence, healthy dating)	✓ Students are taught to seek the help of a trusted adult when needed for safety and support.
(8) Address the benefits of raising children within the context of a marital relationship and the unique challenges that single teen parents encounter in relation to educational, psychological, physical, social, legal, and financial factors;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ HS.HGD.2 Determine the influence of families, media, cultural traditions, and economic factors on human development.	✓ Students will learn to identify adults that they can trust ✓ Students will identify their individual support networks and habits
(9) Discuss the interrelationship between teen sexual activity and exposure to other risk behaviors such as smoking, underage drinking, drug use, criminal activity, dating violence, and sexual aggression;	✓ HS.FAS.3 Explain how potential risks associated with technology, transportation, and high-risk behaviors affect safety.* ✓ HS.SUA.3 Summarize the consequences of drug use. (i.e., alcohol, tobacco [e-cigs/vaping], prescription medications, marijuana.).* ✓ HS.SUA.10 Predict the short- and long-term effects of drug use on an individual's health.* *These topics are outlined in other standards.	

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Adolescent Health Curriculum
(10) Educate students on the age of consent, puberty, pregnancy, childbirth, sexually transmitted diseases, including but not limited to HIV/AIDS, and the financial and emotional responsibility of raising a child;	✓ HS.HGD.3 Explain basic structures and functions of the reproductive system as they relate to the human life cycle (e.g., conception, birth, childhood, adolescence, adulthood). ✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	
(11) Teach students how to identify and form healthy relationships, and how to identify and avoid unhealthy relationships;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community).	✓ Students will receive resources on how to report unsafe relationships.
(12) ...inform students, in all LEAs, concerning the process of adoption and its benefits. The state board of education, with the assistance of the department of education, shall develop guidelines for appropriate kindergarten through grade twelve (K-12) instruction on adoption, what adoption is, and the benefits of adoption.	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Adolescent Health Curriculum
(13) Provide instruction on the detection, intervention, prevention, and treatment of: (A) Child sexual abuse, including such abuse that may occur in the home, in accordance with the declarations and requirements of §§ 37-1-601(a) and 37-1-603(b)(3); and (B) Human trafficking in which the victim is a child. The instruction provided under this subdivision (a)(13)(B) must be accomplished through the viewing of a video recording approved by the LEA.	✓ n/a	✓ Students are informed that abuse/neglect/assault must be reported if disclosed.

TN Family Life Law; T.C.A. § 49-6-1304: Contraception	Lifetime Wellness Standards	Adolescent Health Curriculum
...medically accurate information about contraception and condoms that is consistent with public policy may be provided so long as the information is: (A) Presented in a manner consistent with this part and that clearly informs students that while such methods may reduce the risk of acquiring sexually transmitted diseases or becoming pregnant, only abstinence removes all risk; (B) Reviewed and approved by the local board of education or charter school governing body, prior to the information being used by the LEA or public charter school in a family life curriculum, to ensure that it is: (i) Medically accurate; (ii) Age appropriate; (iii) In compliance with this part; and (iv) Aligned to academic standards in this state;	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	

TN Family Life Law; T.C.A. § 49-6-1305; Notification	Lifetime Wellness Standards	Adolescent Health Curriculum
(a) Not less than thirty (30) days prior to commencing instruction of the family life curriculum, each LEA shall notify parents or legal guardians of students whom the LEA anticipates will be present for instruction in sex education that:	N/A	✓ Centerstone works with the school system to ensure a 30 day notification is sent home through: ✓ Student handbook ✓ Notification from the school through parent portals, emails, phone calls ✓ If needed, Centerstone can provide the school system with a template and/or paper copies.
(1) The LEA is using a family life curriculum that meets the requirements of state law; and (2) The parent or legal guardian shall have the right to examine the grade level instructional materials and confer with the student's instructor, school counselor or principal, as designated by the LEA, regarding any or all portions of family life.	N/A	✓ Centerstone Staff will correspond with parents who reach out directly or are referred to them by the LEA. ✓ Centerstone Staff will provide parents an opportunity to review lessons and answer any questions. ✓ Centerstone Staff will provide the LEA with copies of the curriculum and/or specific lessons upon request.
(b) A parent or guardian who wishes to excuse a student from any portion of family life shall submit a request, in writing, to the student's instructor, school counselor, or principal. A parent or guardian who wishes to excuse a student from all portions of family life shall submit a request in writing to the student's principal. A student who is excused from any or all portions of family life shall not be penalized for grading purposes if the student satisfactorily performs alternative health lessons.	N/A	✓ Parents opting out of the program will be referred back to the school to communicate with the teacher, counselor, or principal. ✓ Alternative assignments/placements will be handled by the LEA.

TN Family Life Law; T.C.A. § 49-2-211: Student Surveys	Lifetime Wellness Standards	Adolescent Health Curriculum
(a) Every LEA shall develop a policy setting forth the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students. (b) (1) The policy set forth in subsection (a) shall allow a parent or legal guardian access to review all surveys, analyses or evaluations, prior to being administered to the parent or legal guardian's child. The policy shall enable a parent or legal guardian to opt their student out of participating in a survey, analysis, or evaluation. (2) Notwithstanding subdivision (b)(1), the policy shall require a parent, legal guardian or student, in the case of students eighteen (18) years of age or older, to provide written consent before the collection of individual student biometric data. (c) The LEA shall also disclose to the parent or legal guardian of the student the purpose for the survey, analysis, or evaluation materials as well as who will have access to the results.	N/A	✓ Centerstone will seek approval from the School Board to conduct a Randomized Control Trial in order to test the effectiveness of the Be In Charge curriculum. ✓ Centerstone has obtained IRB approval to conduct research. ✓ Centerstone will seek parent permission to Pre/Post Test students and will provide parents with a link that allows them to access/review the Pre/Post Test Surveys. This includes a Pre Test and two Post Tests (6 months and 12 months after students participated in the class). ✓ Centerstone will incentivize students with a total of $50.00 in digital Gift Cards to take the Pre and Post Tests. ✓ There will be no penalty for parents or students who opt out of the Pre/Post Test, however, they will NOT receive the Gift Cards. ✓ Pre/Post Test results are confidential as Students will be assigned an ID number that is untraceable by Program Staff.

TN Family Life Law; T.C.A. § 49-2-211: Student Surveys	Lifetime Wellness Standards	Adolescent Health Curriculum
N/A	✓ HS.SUA.2 Predict the benefits of a lifestyle free from chemical misuse (e.g., career goals, healthy relationships, life expectancy). ✓ HS.SUA.4 Analyze the role of family, community, and cultural norms in deciding to use drugs.	✓ Students will learn that substance misuse may serve as an obstacle to achieving their life goals

CENTERSTONE

Be in Charge Curriculum

Alignment with Family Life Law and Lifetime Wellness Standards for Human Growth and Development for Tennessee

CENTERSTONE

Program Manager:	Program Evaluator:	
Whitney Salyer, Whitney.salyer@Centerstone.org 615-587-5846	Dr. Jordan Nelon, PhD, MPH jordan.nelon@Centerstone.org 936-727-1080	**www.CenterstoneTeen.org** Prevention@Centerstone.org

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Be in Charge Curriculum
(1) Emphatically promote only sexual risk avoidance through abstinence, regardless of a student's current or prior sexual experience;	✓ HS.HGD.4 Recognize abstinence from all sexual activity as a positive choice.	✓ Students learn how to avoid unintended pregnancy and STIs, with an emphasis on abstinence being the only 100% effective way to do so.
(2) Encourage sexual health by helping students understand how sexual activity affects the whole person including the physical, social, emotional, psychological, economic and educational consequences of non-marital sexual activity;	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraceptive methods in accordance with state/district policy. ✓ HS.HGD.6 Research the skills necessary for maintaining reproductive health (e.g., self-examinations, annual doctor visits, prenatal care).	✓ Students will discuss reasons for avoiding teen pregnancy and STIs including the impact that those issues can have on their lives. ✓ Students will learn that condoms can reduce the spread of STIs including Hepatitis B. ✓ Students will compare various contraceptive methods understanding that such methods reduce the risk of pregnancy and STIs and only abstinence is 100% effective in risk avoidance.
(3) Teach the positive results of avoiding sexual activity, the skills needed to make healthy decisions, the advantages of and skills for student success in pursuing educational and life goals, the components of healthy relationships, and the social science research supporting the benefits of reserving the expression of human sexual activity for marriage;	✓ HS.HGD.4 Recognize abstinence from all sexual activity as a positive choice. ✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraceptive methods in accordance with state/district policy. ✓ HS.HGD.6 Research the skills necessary for maintaining reproductive health (e.g., self-examinations, annual doctor visits, prenatal care).	✓ Students learn how to avoid unintended pregnancy and STIs, with an emphasis on abstinence being the only 100% effective way to do so. ✓ Students will learn how to negotiate out of risky/harmful situations. ✓ Students will learn about the importance of annual check-ups, being open/honest with care providers about sexual activity, and following up with treatment recommendations. ✓ Students will identify health/unhealthy relationship characteristics, the importance of reporting unsafe behaviors to a trusted adult, and the concept of consent.

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Be in Charge Curriculum
(4) Provide factually and medically-accurate information;	✓ HS.HGD.3 Explain basic structures and functions of the reproductive system as they relate to the human life cycle (e.g., conception, birth, childhood, adolescence, adulthood).	✓ All Be in Charge materials were subjected a medical accuracy review through Gray Matters Technology Services, Inc. ✓ For those implementing Be in Charge, it is recommended that information be reviewed annually to ensure medical accuracy.
(5) Teach students how to form pro-social habits that enable students to develop healthy relationships, create strong marriages, and form safe and stable future families;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ HS.HGD.2 Determine the influence of families, media, cultural traditions, and economic factors on human development.	✓ Students will identify healthy/unhealthy relationship characteristics, the importance of reporting unsafe behaviors to a trusted adult, and the concept of consent. ✓ Students will learn the importance of assertive communication, setting boundaries, and handling peer/partner pressure, risk, and coercion.
(6) Encourage students to communicate with a parent, guardian, or other trusted adult about sex or other risk behaviors;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ 6.HGD.5 Identify parents or other trusted adults to whom you can ask questions about puberty and adolescent health issues.* *While there is no High School Standard this is included in the 6th grade standards.	✓ Throughout the curriculum students are reminded/encouraged to talk to a trusted adult particularly around issues of safety, personal beliefs, and family values. ✓ Students are encouraged to communicate openly/honestly with their medical providers to ensure the most appropriate level of care.

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Be in Charge Curriculum
(7) Assist students in learning and practicing refusal skills that will help them resist sexual activity;	✓ COMPONENT EXTENSION of RELATIONSHIPS Negotiation/collaboration skills as helpful/harmful in resolving conflict (e.g., domestic violence, healthy dating)	✓ Students learn and practice the Take a B.R.E.A.K. refusal skill set which includes assertive communication, setting boundaries, and having a plan for high pressure/unsafe situations. ✓ Students are taught to seek the help of a trusted adult when needed for safety and support.
(8) Address the benefits of raising children within the context of a marital relationship and the unique challenges that single teen parents encounter in relation to educational, psychological, physical, social, legal, and financial factors;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community). ✓ HS.HGD.2 Determine the influence of families, media, cultural traditions, and economic factors on human development.	✓ Students will identify healthy/unhealthy relationship characteristics, the importance of reporting unsafe behaviors to a trusted adult, and the concept of consent.
(9) Discuss the interrelationship between teen sexual activity and exposure to other risk behaviors such as smoking, underage drinking, drug use, criminal activity, dating violence, and sexual aggression;	✓ HS.FAS.3 Explain how potential risks associated with technology, transportation, and high-risk behaviors affect safety.* ✓ HS.SUA.3 Summarize the consequences of drug use. (i.e., alcohol, tobacco [e-cigs/vaping], prescription medications, marijuana.).* ✓ HS.SUA.10 Predict the short- and long-term effects of drug use on an individual's health.* *These topics are outlined in other standards.	✓ Students will learn that the age of consent in Tennessee is 18, the one cannot give consent if under the influence of drugs/alcohol, and that coercion is not consent. ✓ Students will learn relationship red flags and will be provided with resources on the prevention of dating violence.

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Be in Charge Curriculum
(10) Educate students on the age of consent, puberty, pregnancy, childbirth, sexually transmitted diseases, including but not limited to HIV/AIDS, and the financial and emotional responsibility of raising a child;	✓ HS.HGD.3 Explain basic structures and functions of the reproductive system as they relate to the human life cycle (e.g., conception, birth, childhood, adolescence, adulthood). ✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	✓ Students will learn the age of consent for Tennessee. ✓ Students will learn about the stages of puberty and human reproduction. ✓ Students will learn about STIs including HIV.
(11) Teach students how to identify and form healthy relationships, and how to identify and avoid unhealthy relationships;	✓ HS.HGD.1 Examine the aspects of positive relationships (e.g., family, dating, friendship, professional, community).	✓ Students will identify healthy/unhealthy relationship characteristics, the importance of reporting unsafe behaviors to a trusted adult, and the concept of consent. ✓ Students will receive resources on how to report unsafe relationships.
(12) ...inform students, in all LEAs, concerning the process of adoption and its benefits. The state board of education, with the assistance of the department of education, shall develop guidelines for appropriate kindergarten through grade twelve (K-12) instruction on adoption, what adoption is, and the benefits of adoption.	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	

TN Family Life Law; T.C.A. § 49-6-1304: Curriculum	Lifetime Wellness Standards	Be in Charge Curriculum
(13) Provide instruction on the detection, intervention, prevention, and treatment of: (A) Child sexual abuse, including such abuse that may occur in the home, in accordance with the declarations and requirements of §§ 37-1-601(a) and 37-1-603(b)(3); and (B) Human trafficking in which the victim is a child. The instruction provided under this subdivision (a)(13)(B) must be accomplished through the viewing of a video recording approved by the LEA.	✓ n/a	✓ Students are informed that abuse/neglect/assault must be reported if disclosed.

TN Family Life Law; T.C.A. § 49-6-1304: Contraception	Lifetime Wellness Standards	Be in Charge Curriculum
...medically accurate information about contraception and condoms that is consistent with public policy may be provided so long as the information is: (A) Presented in a manner consistent with this part and that clearly informs students that while such methods may reduce the risk of acquiring sexually transmitted diseases or becoming pregnant, only abstinence removes all risk; (B) Reviewed and approved by the local board of education or charter school governing body, prior to the information being used by the LEA or public charter school in a family life curriculum, to ensure that it is: (i) Medically accurate; (ii) Age appropriate; (iii) In compliance with this part; and (iv) Aligned to academic standards in this state;	✓ HS.HGD.5 Identify preventative methods and potential outcomes of engaging in sexual behaviors (e.g., pregnancy, abstinence, adoption, Hepatitis B, STIs). Compare various contraception in accordance with state and district policy.	✓ Students will discuss reasons for avoiding teen pregnancy and STIs including the impact that those issues can have on their lives. ✓ Students will compare various contraceptive methods understanding that such methods reduce the risk of pregnancy and STIs and only abstinence is 100% effective in risk avoidance. ✓ All materials are reviewed annually for medical accuracy and age appropriateness. ✓ In alignment with TN Life Law and Lifetime Wellness Standards contraception information is taught as risk reduction with an emphasis on abstinence as the only effective risk avoidance method. ✓ Centerstone provides LEAs with copies of the Contraception lesson for approval through the school board.

TN Family Life Law; T.C.A. § 49-6-1305; Notification	Lifetime Wellness Standards	Be in Charge Curriculum
(a) Not less than thirty (30) days prior to commencing instruction of the family life curriculum, each LEA shall notify parents or legal guardians of students whom the LEA anticipates will be present for instruction in sex education that:	n/a	✓ Centerstone works with the school system to ensure a 30 day notification is sent home through: ✓ Student handbook ✓ Notification from the school through parent portals, emails, phone calls ✓ If needed, Centerstone can provide the school system with a template and/or paper copies.
(1) The LEA is using a family life curriculum that meets the requirements of state law; and (2) The parent or legal guardian shall have the right to examine the grade level instructional materials and confer with the student's instructor, school counselor or principal, as designated by the LEA, regarding any or all portions of family life.	n/a	✓ Centerstone Staff will correspond with parents who reach out directly or are referred to them by the LEA. ✓ Centerstone Staff will provide parents an opportunity to review lessons and answer any questions. ✓ Centerstone Staff will provide the LEA with copies of the curriculum and/or specific lessons upon request.
(b) A parent or guardian who wishes to excuse a student from any portion of family life shall submit a request, in writing, to the student's instructor, school counselor, or principal. A parent or guardian who wishes to excuse a student from all portions of family life shall submit a request in writing to the student's principal. A student who is excused from any or all portions of family life shall not be penalized for grading purposes if the student satisfactorily performs alternative health lessons.	n/a	✓ Parents opting out of the program will be referred back to the school to communicate with the teacher, counselor, or principal. ✓ Alternative assignments/placements will be handled by the LEA.

TN Family Life Law; *T.C.A. § 49-2-211:* Student Surveys	Lifetime Wellness Standards	Be in Charge Curriculum
(a) Every LEA shall develop a policy setting forth the rights of parents and students and guidelines for teachers and principals with respect to the administration of surveys, analyses or evaluations of students. **(b)** **(1)** The policy set forth in subsection (a) shall allow a parent or legal guardian access to review all surveys, analyses or evaluations, prior to being administered to the parent or legal guardian's child. The policy shall enable a parent or legal guardian to opt their student out of participating in a survey, analysis, or evaluation. **(2)** Notwithstanding subdivision (b)(1), the policy shall require a parent, legal guardian or student, in the case of students eighteen (18) years of age or older, to provide written consent before the collection of individual student biometric data. **(c)** The LEA shall also disclose to the parent or legal guardian of the student the purpose for the survey, analysis, or evaluation materials as well as who will have access to the results.	n/a	✓ Centerstone will seek approval from the School Board to conduct a Randomized Control Trial in order to test the effectiveness of the Be in Charge curriculum. ✓ Centerstone has obtained IRB approval to conduct research. ✓ Centerstone will seek parent permission to Pre/Post Test students and will provide parents with a link that allows them to access/review the Pre/Post Test Surveys. This includes a Pre Test and two Post Tests (6 months and 12 months after students participated in the class). ✓ Centerstone will incentivize students with a total of $50.00 in digital Gift Cards to take the Pre and Post Tests. ✓ There will be no penalty for parents or students who opt out of the Pre/Post Test, however, they will NOT receive the Gift Cards. ✓ Pre/Post Test results are confidential as Students will be assigned an ID number that is untraceable by Program Staff.

Dear Parent,

Your child has been referred to The AWARE Team here at Hickman County Schools. Our team is able to offer assistance in many areas including Social, emotional, economical and therapeutic support as well as overall wellness. Our goal is to provide resources while collaborating with you to ensure the success of your child. However, in order to take advantage of the services we offer, we do need your permission. We are excited to work closely with you and your child and look forward to speaking with you soon.

Sincerely,
The Aware Team
931-729-9332

Tennessee AWARE Consent for Service Referral

The following consent form allows your child to participate in Hickman County Schools' AWARE Program. The AWARE Team focuses on advancing wellness and resilience by helping with social and emotional therapeutic support(s). Our goal is to collaborate with parents/guardians and students on a pathway to success. Please sign below giving your child permission to participate in our AWARE program.

Student Name_____ Date of Birth _____

Parent/Guardian Name_____

Address_____

Home Phone_____ Cell Phone _____

Email_____

The following signature grants permission for the child above to participate in the AWARE program.

_____ _____

(Parent/Guardian Signature) (Date)

___ Parent/Guardian gave Verbal permission to release the above contact/referral information via phone:

[Date/Time]_____

School Provider Name Printed:_____

School Provider Signature:_____

Completed by School Staff: TN AWARE ID NUMBER: _____

You can contact the AWARE Team:

Project AWARE Director, Jana Acy: jana.acy@hickmank12.org

Student Support Specialist, Olivia Felts:olivia.felts@hickmank12.org

Student Support Specialist, Raven Hickok: raven.hickok@hickmank12.org

Student Support Specialist, Chris Ragsdale: chris.ragsdale@hickmank12.org

Office Phone: (931) 729-9332

Tennessee AWARE Release of Information

In order to comply with federal law, your written permission is required. This form gives permission for the AWARE Team to communicate with outside agencies and/or providers about the health and/or therapeutic services provided to your child. Our hope is to help continue the evidence based practices you and your provider believe are in your child's best interest. Having the ability to communicate will help ensure the best possible outcomes. Please complete the section below allowing the AWARE Team to collaborate with provider(s) outside the school system.

I, _____, give permission for
(Parent/Guardian Name)

_____to release my contact information and any
(School Name)

information related to this referral to _____ for the purpose of
(Provider/Outside Agency)

service coordination. I also give permission for _____ to
(Provider/Outside Agency)

release information concerning the above named student to _____.
(School Name)

_____ is released from liability for the release of information
(School Name)

related to this consent.

_____ _____
(Parent/Guardian Signature) (Date)

___ Parent/Guardian gave verbal permission to release the above contact/referral information via phone:
[Date/Time] _____

School Provider Name Printed: _____
School Provider Signature: _____
Completed by School Staff: TN AWARE ID NUMBER: _____

Adverse Childhood Experiences

- Physical Abuse
- Emotional Abuse
- Sexual Abuse
- Physical Neglect
- Emotional Neglect
- Domestic Violence
- Parental Substance Abuse
- Household Mental Illness
- Incarcerated Family Member
- Parental Separation / Divorce

Chris Ragsdale
chris.ragsdale@hickmank12.org

Olivia Felts
olivia.felts@hickmank12.org

Raven Hickok
raven.hickok@hickmank12.org

Jana Acy
jana.acy@hickmank12.org

Top 5 Reasons AWARE Might Respond to Students and Staff

- **Depression**
- **Anxiety**
- **Stress**
- **Addiction**
- **Grief**

Of course, any of the ACE's can cause a plethora of emotional responses, and we see many of them. But if someone wanted a "snapshot" of the reasons a student or staff member might need extra support- the five listed above are situations we see consistently.

Hickman County Schools
Job Title: Student Support Specialist
Contract Period: 200 days
Reports to: Project AWARE Director

Purpose of Job: The Hickman County School System recognizes that many factors contribute to a student's learning. These factors may include social, emotional, behavioral, mental health, and economic situations. Student Support Specialists are employed by the Hickman County School System to work with students, families, schools, and communities to support students and enhance their learning and success--especially in the areas of emotional health and well-being.

ESSENTIAL FUNCTIONS:

Essential Duties and Responsibilities include (but is not limited to) the following:

- Consult with school administrators, teachers, other faculty, students, and families on referrals and follow-up reports regarding social work services and results;
- Counsel with students and their families regarding treatment of school social issues;
- Provide crisis intervention;
- Develop intervention strategies leading to academic and social success;
- Provide small group opportunities for students;
- Participate in mentoring/facilitating the AWARE Youth Council:
- Assess and develop interventions to decrease chronic absenteeism;
- Assess family situations affecting academic progress:
- Counsel and assist families in the awareness and use of self-improvement programs as appropriate;
- Plan, conduct, and evaluate parent training sessions;
- Provide case management for students/families requiring multiple services;
- Assist families in accessing and utilizing school and community resources;
- Locate educational resources;
- Provide training as indicated for staff:
- Plan and implement parental/guardian involvement activities;
- Plan, activate, and monitor wrap-around services to encourage/maintain continuity of care throughout school breaks; work cooperatively with local juvenile court system to provide a pathway to academic and personal success;
- Develop strategies to ensure student success while reducing juvenile court referrals
- Perform other work-related duties

QUALIFICATIONS:

Minimum of a Bachelor's Degree in School Social Work and a track record of success will be considered; Master's Degree preferred; Licensed Clinical Social Worker preferred; Tennessee license with either an Apprentice School Services Personnel or Professional School Services Personnel endorsement; previous experience in social services is preferred

To whom this may concern,

I am penning this letter to express my unwavering support for the AWARE program. The past five years have demonstrated substantial benefits that Hickman County Schools and our students derived from the implementation of this initiative. Speaking from a counselor's perspective, it has granted an additional resource valuable in aiding our students.

The program offers not just a pathway towards seeking external mental health counseling—which is indeed quite challenging for parents—but also provides another layer of backing invaluable to our student body.

My interactions have largely been with Raven, Olivia, and Jana, whose contribution is beyond measure both personally and educationally for our students. Their expertise continually strengthens our collective ability to enhance student wellbeing holistically. Their consistent presence has fostered a sense of trust and safety among students, encouraging them to open up about their emotions and challenges.

AWARE has also played a crucial role in identifying and addressing mental health issues within our student population. They have provided a safe space for students to discuss their struggles and have guided them towards appropriate resources and interventions. This has had a significant impact on the overall well-being of our students, as many have reported feeling more supported and understood.

Furthermore, the AWARE program has not only focused on individual student support but has also worked towards creating a positive and inclusive school environment. Through their involvement in various school-wide initiatives and activities, the student support specialists have promoted tolerance, respect, and empathy among students.

I firmly believe that the success of the AWARE program is a testament to the dedication and expertise of its employees. Their unwavering commitment to our students' well-being is evident in the positive outcomes we have witnessed over the past five years.

Our students deserve nothing less than a comprehensive and holistic support system, and the AWARE program plays an integral role in achieving that.

Kind Regards,

Beth M Copley

Professional School Counselor

East Hickman High School

Hickman County Middle School

Hickman County High School

Hickman County Intermediate School

Hickman County Elementary School

East Hickman High School

East Hickman Middle School

East Hickman Intermediate School

East Hickman Elementary School

Hickman County Schools

AWARE Team Director: Jana Acy
S3: Olivia Felts

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$285,000

Per Year

The following presentation will
explain why this has been and will continue to be
a great investment into our students, our schools,
and our community.

WHERE WE STARTED...

The following 5 slides are a brief overview of what we were tasked to do and the success we've had meeting the expectations.

Goal 1: Infrastructure Development

Currently meeting AWARE guidelines as endorsed via SAMHSA while continuing to grow evolve:

- Created: LMT, AYC, and AWAREness Campaigns
- Initiated: TN AWARE Referral Pathway
- Hired: LEA Student Support Specialists
- Partnered: HCA, MHC, TNV, and CSH
- Participates: SMT, NatCon, SESBH, and CSHI

Goal 2: Increase Awareness

- L;ve! Love! Run!
- Bulletin Boards
- Speakers
- Literature
- Jingle
- Podcast
- National Children's Mental Health Day

✓ WE DID THAT!

Goal 3: Promote Positive Climate

A Work in Progress

- SRSS (student risk screening scale)
- Referral Pathway
- Sensory Rooms
- Teacher Reset Rooms
- Outreach Activities

More Work to Do

- Stigma
- Bullying
- Targeted Education (with credit!... a pipe dream)

STILL MAKING PROGRESS!

Goal 4: Increase Early Identification Protocols

Step One: Check

- Student Risk Screening Scale
- Child and Adolescent Needs and Strengths

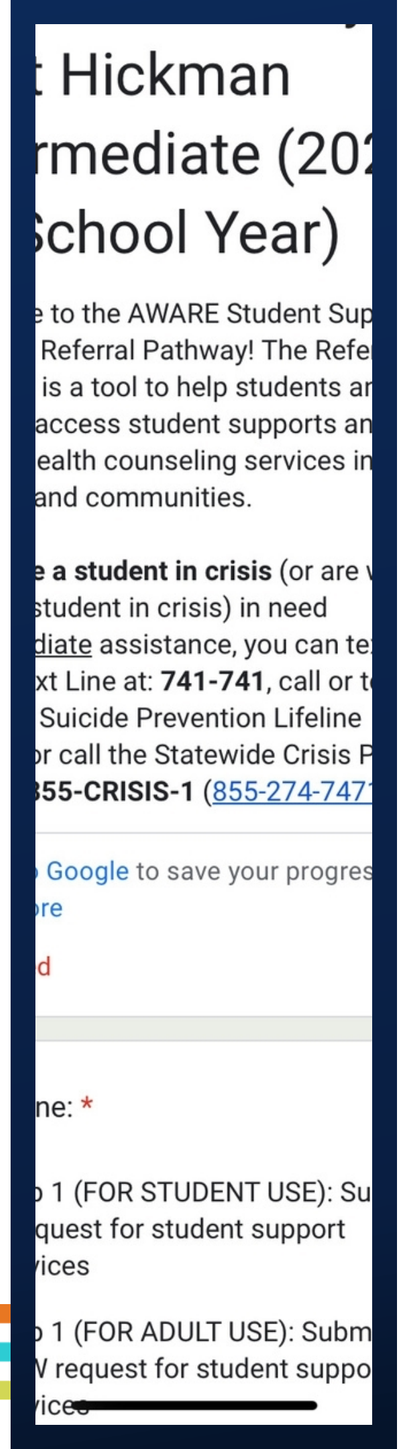
Step Two: Referral Pathway

- Counselors
- Teachers
- Parents
- Partners

Step Three: In Progress

- Encourage Student Self Referral
- Encourage Student Friend Referrals

WE DID THIS AND WILL CONTINUE THIS WORK!



Goal 5: Expand Continuum Services

Work in Progress

The goal of the Hickman County Schools AWARE Team is to create a true network of resources for students and families to receive the care and compassion needed for students to be physically, emotionally, and academically WELL.

Currently: HCA, MHC, TNV

Goal: At Least FIVE Agencies
And
Become in Intern Hub

WE DID THAT!

But wait! There's More!

School Win-Win Project

(continued from page A1)

At EHMS' clothes closet: (from left) Rosie Carter, guidance counselor Shelly Wood, Gabbie McClenahan, Principal Bryan Anglin and Kanan Patel.

At EHHS' clothes closet: (from left) Lisa Williams, Principal Kimberly Williams, Emily Ellis and Asst. Principal Ronnie Brewer

WHERE WE ARE

The following 4 slides take a brief look at the current mental health trends in Tennessee and Hickman County.

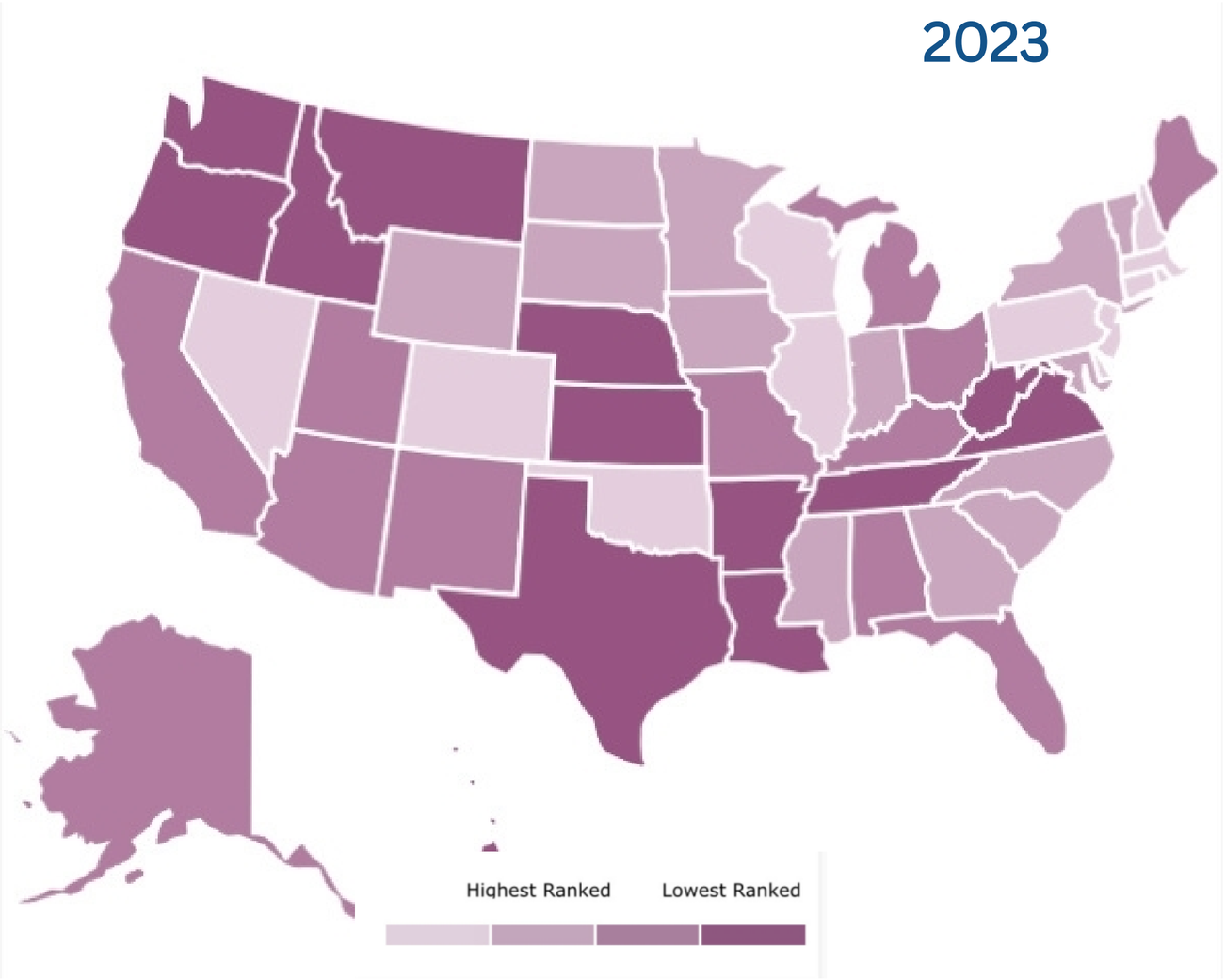
States with rankings 1-13 have a lower prevalence of mental illness and higher rates of access to care for youth. States with rankings 39-51 indicate that youth have a higher prevalence of mental illness and lower rates of access to care.

The seven measures that make up the Youth Ranking include:

- Youth with at Least One Major Depressive Episode (MDE) in the Past Year
- Youth with Substance Use Disorder in the Past Year
- Youth with Severe MDE
- Youth with MDE Who Did Not Receive Mental Health Services
- Youth with Severe MDE Who Received Some Consistent Treatment
- Youth with Private Insurance That Did Not Cover Mental or Emotional Problems
- Students (K+) Identified with Emotional Disturbance for an Individualized Education Program.

Mental Health America

2023



Tennessee Ranked 41

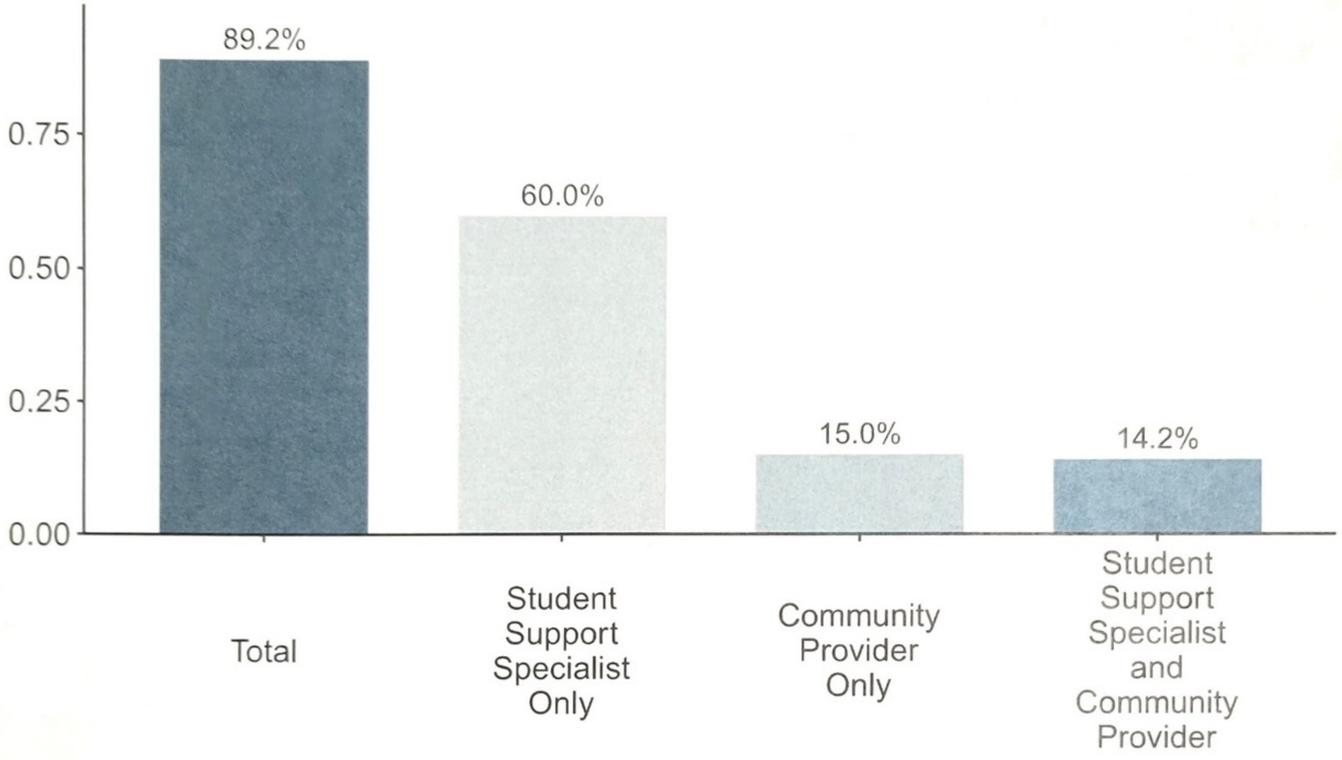
2022-20203 Year End Data

School	Total Count of Unduplicated Service Requests	Percent of District's Unduplicated Service Requests
Centerville Elementary	19	5.2%
Centerville Intermediate	42	11.4%
East Hickman Elementary	41	11.2%
East Hickman High	81	22.1%
East Hickman Intermediate	24	6.5%
East Hickman Middle	58	15.8%
Hickman County High	64	17.4%
Hickman County Middle	38	10.4%
Total	**367**	**100.0%**

2022-2023 Year End Data

3 AWARE Provider Referrals and Services

3.1 Total Referrals to AWARE Providers



Here at Home...

The most recent statistics include data from 2016-2019

Hickman County is:

#2 in Self Harm Rates
#7 in Suicidal Ideation

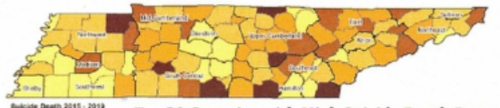
Infographics

Tennessee Suicide Death Maps

Suicide Death by County 2015 - 2019

Five-Year Rate Based on Suicide Death per 100,000

The total number of deaths by suicide increased by 11% from 2015 to 2019 (1,063 vs. 1,220 deaths). The rate of deaths by suicide (per 100,000 population) increased by 8% from 2015 to 2019 (18.1 to 19.5 respectively). The 2019 rate of suicide in Tennessee is 29% higher than the national rate (15.5).



Suicide Death 2015 - 2019
5-Year Rate per 100,000

Top 20 Counties with High Suicide Death Rates

1. Clay	11. Benton
2. Lewis	12. Baane
1. Henry	11. Bledsoe
6. Polk	14. Johnson
5. Van Buren	15. Cumberland
6. Macon	16. Hamblen
7. Lincoln	17. Cheatham
8. Scott	18. Cocke
9. Stewart	19. McNairy
10. Hancock	20. Union

Rural Populations/Counties are Included in the Most Vulnerable Populations

Metro		Rural	
Memphis Shelby Metro	10.2	Mid Cumberland Region	16.7
Nashville Davidson Metro	13.5	North East Region	17.8
Chattanooga Hamilton Metro	14.6	West Tennessee Region	18.2
Jackson Madison Metro	14.7	South East Region	18.9
Knoxville Knox Metro	16.2	South Central Region	20.1
Sullivan Metro	19.3	East Tennessee Region	20.6
		Upper Cumberland Region	21.6

Tennessee Suicide HDDS Maps

Self-Harm by County 2016 - 2019

The 2016-2020 rates of self-harm injury for emergency department visits and hospitalizations from hospital discharge data (HDDS) are presented by county.

Intentional Self-Harm: 2016 - 2019
4-Year Rate per 100,000

Top 20 Counties with High Self-Harm Rates

1. Trousdale	11. Dyer
2. Hickman	12. Jackson
3. Hancock	13. Cannon
4. Lauderdale	14. McNairy
5. Humphreys	15. McMinn
6. DeKalb	16. Benton
7. Warren	17. Wayne
8. Marion	18. Andersen
9. Houston	19. Monroe
10. Sullivan	20. Unicoi

Suicidal Ideation by County 2016 - 2019

The 2016-2020 rates of suicidal ideation for emergency department visits and hospitalizations from hospital discharge data (HDDS) are presented by county.

Suicidal Ideation 2016 - 2019
4-Year Rate per 100,000

Top 20 Counties with High Suicidal Ideation Rates

1. Sullivan	11. Hancock
2. Dickson	12. Wilson
3. Davidson	13. Smith
4. Cheatham	14. Robertson
5. Anderson	15. Giles
6. Carter	16. Coffee
7. Hickman	17. Cannon
8. Montgomery	18. Bedford
9. Lawrence	19. Rutherford
10. Washington	20. Sumner

TN Department of Health

https://www.tn.gov/health/health-program-areas/fhw/vipp/suicide-prevention/data.html

INTERESTING FACT

According to Heather Kreth with Monroe Carell Jr. Children's Hospital at Vanderbilt, an average of 12 children per day are admitted to Children's Hospital because of psychiatric emergencies.

And this is just ONE hospital.

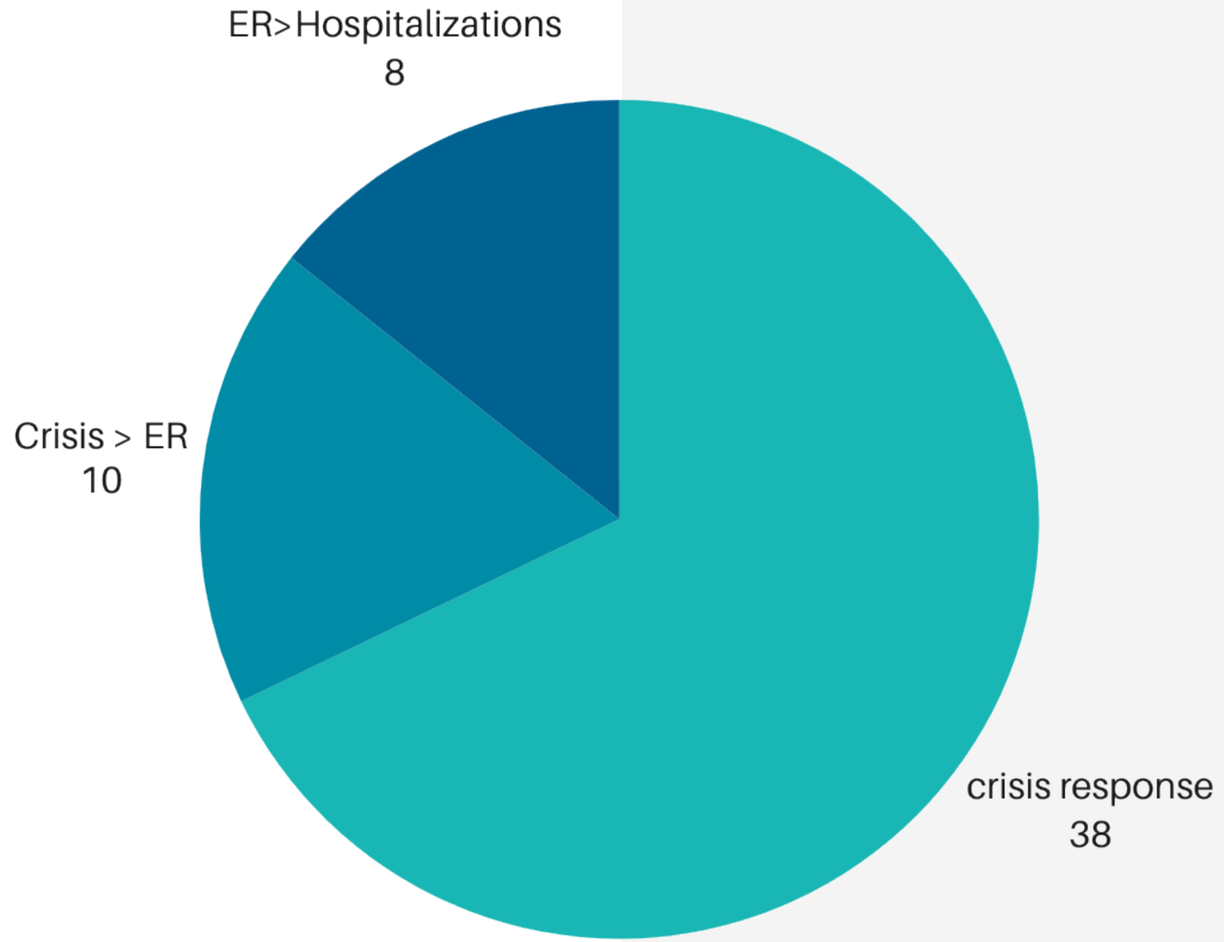
Over the holidays we just enjoyed, four of those youth attend Hickman County Schools.

CRISIS

- Life or death
- Suicidal Ideation
- Homicidal Ideation
- Self Injurous Behavior

CRISIS

A month View for a single S3

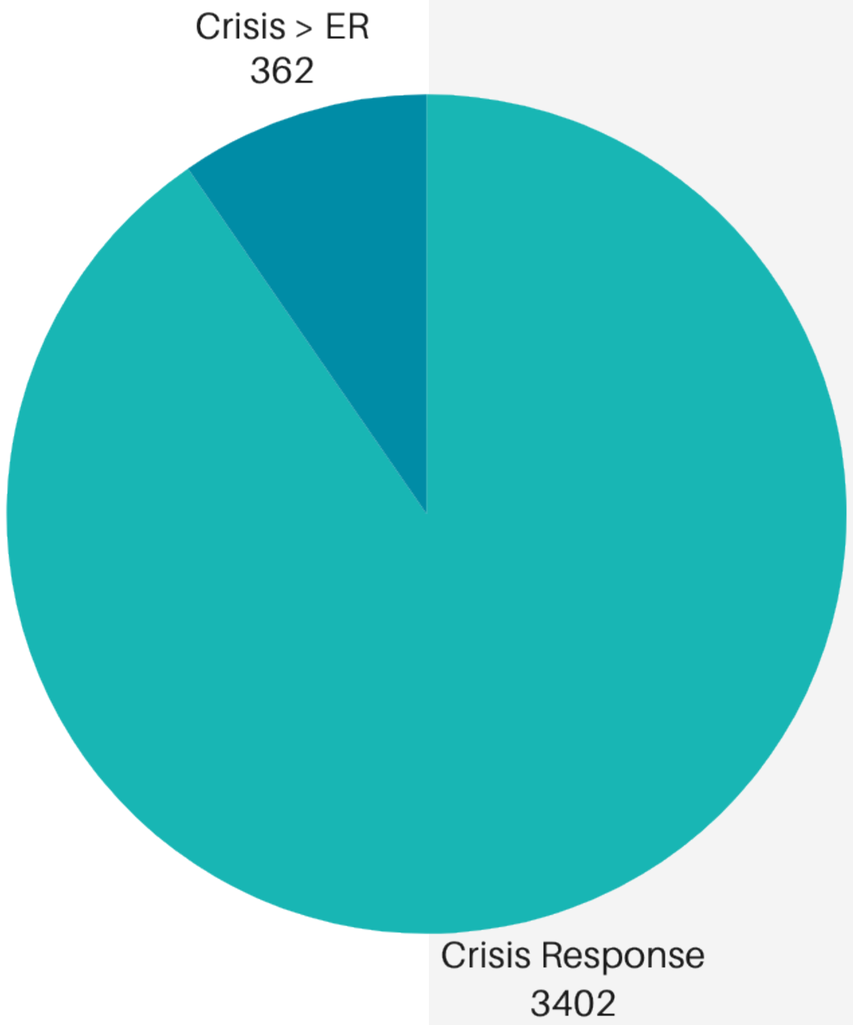


CRISIS

A 4 year view

To put this in perspective Pinewood Springs a Mental Health Hospital in Columbia boasted numbers spanning three years: 5,177 admissions

That's a **small** difference between our team of 3 Support Specialists plus director vs a fully staffed hospital



POSTVENTION

(response after a student suicide)

0%

loss

(Depending on which study you read, people bereaved by suicide loss can be at a 50%-65% higher increase)

WHERE WE ARE GOING

The following 4 slides take a brief look at our vision to provide quality care that will help elevate academics and wellness of our students; and (if we do this right) impact the socio-economic wellbeing of our county.

AWARE

5-Year Plan

1

Establish Hickman Co Schools as an Internship Site, Applying for grants, Implement approach against Chronic absenteeism (C.A.)

2

Increase Supervised Clinician team, Increase MOU's , Implement C.A. plan

3

EHR , continue implementation of C.A. plan

4

Increase Supervised Clinicians team to between 12- 18

5

Billable

Hickman Co schools as Intern site Benefits

- Decrease Chronic Absenteesism
- Increase Graduation Rate
- Improve school climate
- Accessible therapeutic services for all staff, students, and families
- Upstream approach to community wellness and opportunity to “grow our own.”

SUPERVISED CLINICIAN SITE

Internship Site Year 1 three Supervised Clincians	Year 2 Six Supervised Clinicians	Year 3 EHR AWARE	Year 4 Increase Supervised Clinicians to 12-18	Year 5 All Services Billable
min of 170 therapy session hours per SC	min of 170 therapy session hours per SC	Introduction of EHR	hrs: 170	average reimbursement $94-145 per 30-60 min session
min of 600 mental health support related hours per SC	min of 600 mental health support related hours per SC	Student Sevices	hrs: 600	Groups $28 per participant, Families $107
= 510 session hours	= 1,020 session hours	Family Services	hrs: 2,040 at $94=191,760 groups of 5 at $28 =285, 600	Evaluation and management up to $211
1800 additional support hours	3,600 additional support hours	Groups to Families	7,200 10,800	First School in our State
In Home, and after hours avail.	Provided to Families and students	Services for Staff Free, Regardless of EAP	all services est 1,044,000	Grow our Own

1

Anti Bullying Campaign

2

Provide Home Support & Parenting Groups

3

Plug Student and Family into needed resources

4

Applied Restorative Classroom Circles- guided

5

Future Focused

Approaching Change in Chronic Absenteeism

Hickman County Middle School

Hickman County High School

Hickman County Intermediate School

Hickman County Elementary School

East Hickman High School

East Hickman Middle School

East Hickman Intermediate School

East Hickman Elementary School

As always, we are happy to answer any questions you may.

Thank you for your consideration!

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Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000403	Cornerstone Financial Credit Union	2100	11/29/2023	141- -11140	$200.00
41000404	Dickson Co. General Sessions Court	1861	11/29/2023	141- -11140	$1,271.23
41000405	Hickman Co Trustee	2722	11/29/2023	141- -11140	$930.00
41000406	Hickman Co. General Sessions	2858	11/29/2023	141- -11140	$88.13
41000407	Hickman County Trustee	2937	11/29/2023	141- -11140	$487,711.31
41000408	Metropolitan Life	3677	11/29/2023	141- -11140	$120.00
41000409	Tennessee Credit Union	5296	11/29/2023	141- -11140	$825.00
41000410	Tennessee Farmers Life Insurance	5297	11/29/2023	141- -11140	$675.00

141 Total:	$491,820.67
Bank Total:	$491,820.67
Bank Payment Count:	8

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000129	Hickman County Trustee	2937	11/29/2023	142-010-11140		$2,865.82
					142-010 Total:	$2,865.82
42000129	Hickman County Trustee	2937	11/29/2023	142-101-11140		$11,418.95
					142-101 Total:	$11,418.95
42000129	Hickman County Trustee	2937	11/29/2023	142-201-11140		$3,539.62
					142-201 Total:	$3,539.62
42000129	Hickman County Trustee	2937	11/29/2023	142-401-11140		$63.76
					142-401 Total:	$63.76
42000129	Hickman County Trustee	2937	11/29/2023	142-601-11140		$486.44
					142-601 Total:	$486.44
42000129	Hickman County Trustee	2937	11/29/2023	142-801-11140		$274.01
					142-801 Total:	$274.01
42000127	Chapter 13 Trustee	1265	11/29/2023	142-901-11140		$180.00
42000128	Dickson Co. General Sessions Court	1861	11/29/2023	142-901-11140		$374.44
42000129	Hickman County Trustee	2937	11/29/2023	142-901-11140		$11,784.30
42000130	Tennessee Farmers Life Insurance	5297	11/29/2023	142-901-11140		$30.00
					142-901 Total:	$12,368.74
42000129	Hickman County Trustee	2937	11/29/2023	142-911-11140		$232.74
					142-911 Total:	$232.74
42000129	Hickman County Trustee	2937	11/29/2023	142-932-11140		$159.12
					142-932 Total:	$159.12
42000129	Hickman County Trustee	2937	11/29/2023	142-933-11140		$10,758.64
					142-933 Total:	$10,758.64
42000129	Hickman County Trustee	2937	11/29/2023	142-937-11140		$4,632.95
					142-937 Total:	$4,632.95
42000129	Hickman County Trustee	2937	11/29/2023	142-964-11140		$3,514.01
					142-964 Total:	$3,514.01
					Bank Total:	$50,314.80
					Bank Payment Count:	4

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000411	Amazon	727	11/30/2023	141- -11140	$3,670.28
41000412	American Fidelity Assurance	637	11/30/2023	141- -11140	$15,129.14
41000413	American Fidelity Assurance Co	636	11/30/2023	141- -11140	$73,529.96
41000414	American Fidelity Assurance Co	652	11/30/2023	141- -11140	$8,717.00
41000415	Anderson, Belinda	8051	11/30/2023	141- -11140	$201.22
41000416	AT & T	7542	11/30/2023	141- -11140	$1,146.00
41000417	County Of Hickman Misc Acct	1633	11/30/2023	141- -11140	$49,980.92
41000418	Dickson Electric System	1806	11/30/2023	141- -11140	$22,703.18
41000419	E3 Diagnostics	6717	11/30/2023	141- -11140	$882.50
41000420	Gallaher & Associates, Inc.	7285	11/30/2023	141- -11140	$2,043.76
41000421	Hickman County Trustee	2937	11/30/2023	141- -11140	$236.12
41000422	Inline Electric Supply Co., Inc.	8091	11/30/2023	141- -11140	$1,456.96
41000423	Interpreters Unlimited, Inc.	6501	11/30/2023	141- -11140	$147.50
41000424	Interquest Detection Canines, LLC	6718	11/30/2023	141- -11140	$600.00
41000425	Kelsan, Inc.	3379	11/30/2023	141- -11140	$2,982.91
41000426	King, David	8177	11/30/2023	141- -11140	$37.15
41000427	Lakeshore Learning Materials	3463	11/30/2023	141- -11140	$76.17
41000428	Lennox Industries, Inc.	6346	11/30/2023	141- -11140	$467.75
41000429	Lumen/Centurylink	4577	11/30/2023	141- -11140	$316.58
41000430	McAlisters Deli	8175	11/30/2023	141- -11140	$203.00
41000431	McManus, Christy	8120	11/30/2023	141- -11140	$292.92
41000432	Oriental Trading Co., Inc.	6258	11/30/2023	141- -11140	$1,291.27
41000433	Prince Hardware, LLC	4321	11/30/2023	141- -11140	$1,499.55
41000434	Quill Corp.	4574	11/30/2023	141- -11140	$1,065.51
41000435	Republic Service, LLC #840	4739	11/30/2023	141- -11140	$4,987.47
41000436	The Apprentice Doctor	8171	11/30/2023	141- -11140	$395.00
41000437	Town Of Centerville	5315	11/30/2023	141- -11140	$561.75
41000438	Walmart	5868	11/30/2023	141- -11140	$593.26
41000439	Water Authority Of Dickson Co.	5874	11/30/2023	141- -11140	$2,646.80
				141 Total:	$197,861.63
				Bank Total:	$197,861.63
				Bank Payment Count:	29

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000134	American Fidelity Assurance Co	636	11/30/2023	142-010-11140		$145.14
					142-010 Total:	$145.14
42000132	Amazon	727	11/30/2023	142-101-11140		$1,493.87
42000133	American Fidelity Assurance	637	11/30/2023	142-101-11140		$50.00
42000134	American Fidelity Assurance Co	636	11/30/2023	142-101-11140		$163.06
42000142	Learning A-Z	3581	11/30/2023	142-101-11140		$132.00
42000144	School Specialty	1433	11/30/2023	142-101-11140		$421.68
42000145	TETA	6332	11/30/2023	142-101-11140		$600.00
					142-101 Total:	$2,860.61
42000134	American Fidelity Assurance Co	636	11/30/2023	142-201-11140		$370.44
					142-201 Total:	$370.44
42000131	95 Percent Group, LLC	7741	11/30/2023	142-401-11140		$5,118.30
					142-401 Total:	$5,118.30
42000141	Howard Technology Solutions	3053	11/30/2023	142-601-11140		$545.00
					142-601 Total:	$545.00
42000146	Walmart	5868	11/30/2023	142-709-11140		$4,997.77
					142-709 Total:	$4,997.77
42000134	American Fidelity Assurance Co	636	11/30/2023	142-801-11140		$44.32
					142-801 Total:	$44.32
42000132	Amazon	727	11/30/2023	142-901-11140		$35.99
42000133	American Fidelity Assurance	637	11/30/2023	142-901-11140		$124.59
42000134	American Fidelity Assurance Co	636	11/30/2023	142-901-11140		$1,326.73
42000137	County Of Hickman Misc Acct	1633	11/30/2023	142-901-11140		$159.79
					142-901 Total:	$1,647.10
42000143	N2Y, LLC	4157	11/30/2023	142-909-11140		$719.97
					142-909 Total:	$719.97
42000134	American Fidelity Assurance Co	636	11/30/2023	142-911-11140		$81.60
					142-911 Total:	$81.60
42000134	American Fidelity Assurance Co	636	11/30/2023	142-933-11140		$570.13
42000136	Codell Construction Company	7950	11/30/2023	142-933-11140		$7,744.60
42000137	County Of Hickman Misc Acct	1633	11/30/2023	142-933-11140		$200.00
42000138	East Hickman High School	2110	11/30/2023	142-933-11140		$3,432.00
42000139	EDBLOX, Inc.	7817	11/30/2023	142-933-11140		$62,000.00
42000140	Hickman Co Board Of Ed.	2734	11/30/2023	142-933-11140		$41,730.33
					142-933 Total:	$115,677.06
42000133	American Fidelity Assurance	637	11/30/2023	142-937-11140		$25.41
42000134	American Fidelity Assurance Co	636	11/30/2023	142-937-11140		$29.09
42000137	County Of Hickman Misc Acct	1633	11/30/2023	142-937-11140		$38.65
					142-937 Total:	$93.15
42000135	Bulk Bookstore	8165	11/30/2023	142-959-11140		$1,220.70
					142-959 Total:	$1,220.70
42000134	American Fidelity Assurance Co	636	11/30/2023	142-964-11140		$294.72
42000146	Walmart	5868	11/30/2023	142-964-11140		$143.06

142-964 Total:	$437.78
Bank Total:	$133,958.94
Bank Payment Count:	16

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000147	Walmart	5868	12/01/2023	142-709-11140		$4,997.85
					142-709 Total:	$4,997.85
42000147	Walmart	5868	12/01/2023	142-964-11140		$143.06
					142-964 Total:	$143.06
					Bank Total:	$5,140.91
					Bank Payment Count:	1

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000440	Blankenship CPA Group, PLLC	7985	12/04/2023	141- -11140	$12,000.00
41000441	Centerville Marketplace	1586	12/04/2023	141- -11140	$398.08
41000442	Ed's Supply, Inc.	2103	12/04/2023	141- -11140	$3,271.22
41000443	Elan Financial Services	6816	12/04/2023	141- -11140	$897.35
41000444	Evans, Meghan	987	12/04/2023	141- -11140	$136.24
41000445	Ferrellgas	7446	12/04/2023	141- -11140	$4,742.55
41000446	Gross, Debbie	2675	12/04/2023	141- -11140	$98.25
41000447	Harvill, Nancy	2758	12/04/2023	141- -11140	$7,437.00
41000448	Hibbs, Polly	3038	12/04/2023	141- -11140	$36.68
41000449	Hickman Co Board Of Ed	2729	12/04/2023	141- -11140	$596.95
41000450	Hickman Co Solid Waste Man.	2746	12/04/2023	141- -11140	$78.79
41000451	Hickman Co Times	2718	12/04/2023	141- -11140	$30.20
41000452	Korte, Rose	6415	12/04/2023	141- -11140	$124.06
41000453	McCaleb, Rachel	7746	12/04/2023	141- -11140	$244.97
41000454	ODP Business Solutions, LLC	4261	12/04/2023	141- -11140	$263.07
41000455	Rietveid, Stephanie	993	12/04/2023	141- -11140	$1,860.00
41000456	RJ Young Company, LLC.	4605	12/04/2023	141- -11140	$29,176.45
41000457	Skyward Accounting Dept	5111	12/04/2023	141- -11140	$8,218.60
41000458	SSC Service Solutions Compass Group USA, Inc.	4832	12/04/2023	141- -11140	$59,518.35
41000459	Tanner, Katelyn	6315	12/04/2023	141- -11140	$51.09
41000460	United Rentals, Inc.	5767	12/04/2023	141- -11140	$4,236.40
				141 Total:	$133,416.30
				Bank Total:	$133,416.30
				Bank Payment Count:	21

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000150	Thomasson, Julia	192	12/04/2023	142-010-11140		$133.62
42000152	RJ Young Company, LLC.	4605	12/04/2023	142-010-11140		$500.00
					142-010 Total:	$633.62
42000152	RJ Young Company, LLC.	4605	12/04/2023	142-101-11140		$372.82
					142-101 Total:	$372.82
42000153	Wilson, Anita	7954	12/04/2023	142-901-11140		$1,048.00
					142-901 Total:	$1,048.00
42000148	Allegra Print & Imaging	650	12/04/2023	142-964-11140		$880.00
42000149	Amazon	727	12/04/2023	142-964-11140		$375.26
42000151	Quill Corp.	4574	12/04/2023	142-964-11140		$592.03
42000152	RJ Young Company, LLC.	4605	12/04/2023	142-964-11140		$672.40
					142-964 Total:	$2,519.69
					Bank Total:	$4,574.13
					Bank Payment Count:	6

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000081	Baldwin, Pamela	8179	12/04/2023	143- -11140	$37.87
43000082	Covarrubias, Lorena	8180	12/04/2023	143- -11140	$150.00
43000083	EMS LINQ INC.	7823	12/04/2023	143- -11140	$3,513.25
43000084	Francis, Lindsey	2452	12/04/2023	143- -11140	$42.05
43000085	RJ Young Company, LLC.	4605	12/04/2023	143- -11140	$662.74
43000086	Shepard, Sonya	8178	12/04/2023	143- -11140	$123.85
				143 Total:	$4,529.76
				Bank Total:	$4,529.76
				Bank Payment Count:	6

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000461	A & L Compressed Gases	724	12/07/2023	141- -11140	$3,500.00
41000462	A Dirty Job	665	12/07/2023	141- -11140	$2,100.00
41000463	Ace Hardware	635	12/07/2023	141- -11140	$514.43
41000464	Amazon	727	12/07/2023	141- -11140	$1,590.98
41000465	American AED	7298	12/07/2023	141- -11140	$446.00
41000466	American Fidelity Assurance Co	636	12/07/2023	141- -11140	$90.24
41000467	AT & T	7542	12/07/2023	141- -11140	$282.66
41000468	Bates, Michelle	889	12/07/2023	141- -11140	$216.15
41000469	Bennett & DeCamp PLLC	8071	12/07/2023	141- -11140	$1,526.50
41000470	Bon Aqua Lyles Utility Distric	851	12/07/2023	141- -11140	$5,229.96
41000471	Brewer Chemicals & Equip, LLC	861	12/07/2023	141- -11140	$400.00
41000472	Copley, Emma	8187	12/07/2023	141- -11140	$37.15
41000473	County Of Hickman Misc Acct	1633	12/07/2023	141- -11140	$228,637.60
41000474	Duley, L.C.S.W., Joe	1814	12/07/2023	141- -11140	$2,892.50
41000475	E3 Diagnostics	6717	12/07/2023	141- -11140	$330.75
41000476	Gallaher & Associates, Inc.	7285	12/07/2023	141- -11140	$2,054.36
41000477	Gilbert, Brad L	156	12/07/2023	141- -11140	$91.70
41000478	Hickman Co Trustee	2722	12/07/2023	141- -11140	$219,300.22
41000479	Hickman County Trustee	2937	12/07/2023	141- -11140	$4,309.44
41000480	Jenkins, Michelle OTR/L	7423	12/07/2023	141- -11140	$5,460.00
41000481	Karco Parts	3364	12/07/2023	141- -11140	$139.74
41000482	Lumber Yard, The	3652	12/07/2023	141- -11140	$410.62
41000483	Main Street Emporium	7541	12/07/2023	141- -11140	$20.75
41000484	Mechanical Resource Group	3732	12/07/2023	141- -11140	$1,707.55
41000485	Meriwether Lewis Electric Coop.	3694	12/07/2023	141- -11140	$32,621.33
41000486	Monica Ogles PT	7756	12/07/2023	141- -11140	$3,756.55
41000487	Optimus Pest Solutions	47	12/07/2023	141- -11140	$750.00
41000488	Prince Hardware, LLC	4321	12/07/2023	141- -11140	$2,593.60
41000489	Qualls, Shelda	4597	12/07/2023	141- -11140	$37.15
41000490	Southern Duplicating of Clarksdale, Inc.	7343	12/07/2023	141- -11140	$195.45
41000491	The King's Daughter's School	7928	12/07/2023	141- -11140	$4,500.00
41000492	Town Of Centerville	5284	12/07/2023	141- -11140	$1,630.45
				141 Total:	$527,373.83
				Bank Total:	$527,373.83
				Bank Payment Count:	32

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-010-11140		$337.78
42000159	Hickman Co Trustee	2722	12/07/2023	142-010-11140		$56.60
					142-010 Total:	$394.38
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-101-11140		$2,291.73
42000158	Discovery Education	1860	12/07/2023	142-101-11140		$2,525.00
42000159	Hickman Co Trustee	2722	12/07/2023	142-101-11140		$102.98
42000161	Smith Outlet	7852	12/07/2023	142-101-11140		$999.95
					142-101 Total:	$5,919.66
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-201-11140		$650.17
42000159	Hickman Co Trustee	2722	12/07/2023	142-201-11140		$113.20
					142-201 Total:	$763.37
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-401-11140		$20.83
					142-401 Total:	$20.83
42000155	Barnes & Noble, Inc.	1211	12/07/2023	142-601-11140		$4,992.88
42000156	Central Technologies, Inc.	1668	12/07/2023	142-601-11140		$1,550.00
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-601-11140		$104.36
42000160	Howard Technology Solutions	3053	12/07/2023	142-601-11140		$1,830.00
					142-601 Total:	$8,477.24
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-901-11140		$911.95
42000159	Hickman Co Trustee	2722	12/07/2023	142-901-11140		$868.32
					142-901 Total:	$1,780.27
42000159	Hickman Co Trustee	2722	12/07/2023	142-911-11140		$56.60
					142-911 Total:	$56.60
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-933-11140		$1,888.23
42000159	Hickman Co Trustee	2722	12/07/2023	142-933-11140		$893.78
					142-933 Total:	$2,782.01
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-937-11140		$945.41
42000159	Hickman Co Trustee	2722	12/07/2023	142-937-11140		$25.50
					142-937 Total:	$970.91
42000157	County Of Hickman Misc Acct	1633	12/07/2023	142-964-11140		$868.99
42000159	Hickman Co Trustee	2722	12/07/2023	142-964-11140		$445.58
					142-964 Total:	$1,314.57
					Bank Total:	$22,479.84
					Bank Payment Count:	7

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000088	AT & T	7542	12/07/2023	143- -11140	$179.63
43000089	Chef's Deal Restaurant And Equipment Co.	1794	12/07/2023	143- -11140	$525.00
43000090	County Of Hickman Misc Acct	1633	12/07/2023	143- -11140	$7,902.30
43000091	Dt Mccall & Sons	1892	12/07/2023	143- -11140	$1,119.98
43000092	Fesco	2399	12/07/2023	143- -11140	$627.55
43000093	Fitts, Connie S.	185	12/07/2023	143- -11140	$68.12
43000094	Miller, Cassandra	8185	12/07/2023	143- -11140	$53.75
43000095	Powers, Lauren	8184	12/07/2023	143- -11140	$37.15
43000096	Prince Hardware, LLC	4321	12/07/2023	143- -11140	$425.21
43000097	Tidwell, Whitney	8186	12/07/2023	143- -11140	$44.25
43000098	Town Of Centerville	5315	12/07/2023	143- -11140	$135.72
43000099	Vanderpool, Melissa	8183	12/07/2023	143- -11140	$19.65
				143 Total:	$11,138.31
				Bank Total:	$11,138.31
				Bank Payment Count:	12

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000493	AT & T	7542	12/11/2023	141- -11140	$994.25
41000494	Big G Metal Works	7864	12/11/2023	141- -11140	$80.00
41000495	Central States Bus Sales	1326	12/11/2023	141- -11140	$283.70
41000496	Cummins, Inc.	1749	12/11/2023	141- -11140	$149.13
41000497	Emerson, Robyn	2280	12/11/2023	141- -11140	$51.10
41000498	Luna, Sandie	7566	12/11/2023	141- -11140	$37.15
41000499	Mid-South Bus Center, Inc	3706	12/11/2023	141- -11140	$1,211.34
41000500	Napa Auto Parts	4125	12/11/2023	141- -11140	$129.99
41000501	O'Reilly Auto Parts	4265	12/11/2023	141- -11140	$2,611.83
41000502	Owen's Oil Co., Inc.	4257	12/11/2023	141- -11140	$4,290.00
41000503	Prince Hardware, LLC	4321	12/11/2023	141- -11140	$68.56
41000504	Town Of Centerville	5315	12/11/2023	141- -11140	$6,994.72
41000505	Unifirst Corp.	5758	12/11/2023	141- -11140	$1,399.17
				141 Total:	$18,300.94
				Bank Total:	$18,300.94
				Bank Payment Count:	13

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000506	Beam Insurance Administrators LLC	7435	12/12/2023	141- -11140	$34,423.58

141 Total:	$34,423.58
Bank Total:	$34,423.58
Bank Payment Count:	1

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-101-11140		$182.58
					142-101 Total:	$182.58
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-201-11140		$190.47
					142-201 Total:	$190.47
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-801-11140		$95.25
					142-801 Total:	$95.25
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-901-11140		$488.58
					142-901 Total:	$488.58
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-911-11140		$95.25
					142-911 Total:	$95.25
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-933-11140		$787.47
					142-933 Total:	$787.47
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-937-11140		$5.73
					142-937 Total:	$5.73
42000162	Beam Insurance Administrators LLC	7435	12/12/2023	142-964-11140		$338.37
					142-964 Total:	$338.37
					Bank Total:	$2,183.70
					Bank Payment Count:	1

Inv/CM Date: 12/12/2023 **Inv/CM #:** 12/12/23 **PO #:** **Vch:** **Tot:** $338.37

GL Account	Net Amount	Cash Amount
142-964-21346	$338.37	

Inv/CM Date: 12/12/2023 **Inv/CM #:** 12/12/23 **PO #:** **Vch:** **Tot:** $95.25

GL Account	Net Amount	Cash Amount
142-801-21346	$95.25	

Inv/CM Date: 12/12/2023 **Inv/CM #:** 12/12/23 **PO #:** **Vch:** **Tot:** $182.58

GL Account	Net Amount	Cash Amount
142-101-21346	$182.58	

Vendor: Beam Insurance Administrators LLC **Payment Date:** 12/12/2023 **Payment #:** 42000162 **Payment Amount:** $2,183.70

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000100	American Fidelity Assurance Co	636	12/14/2023	143- -11140	$1,292.10
43000101	Ameritas Life Insurance Corp.	7442	12/14/2023	143- -11140	$94.44
43000102	Beam Insurance Administrators LLC	7435	12/14/2023	143- -11140	$343.26
43000103	Gordon Food Service, Inc.	2488	12/14/2023	143- -11140	$84,238.12
43000104	Hickman Co Trustee	2722	12/14/2023	143- -11140	$1,146.55
43000105	Hickman County Trustee	2937	12/14/2023	143- -11140	$14,916.17
43000106	Murfreesboro Pure Milk Co, Inc.	7552	12/14/2023	143- -11140	$2,652.70
43000107	Optimus Pest Solutions	47	12/14/2023	143- -11140	$240.00
43000108	Pepsi Cola	6726	12/14/2023	143- -11140	$2,346.71
43000109	Prairie Farms Dairy	18	12/14/2023	143- -11140	$12,000.59
43000110	Tennessee Farmers Life Insurance	5297	12/14/2023	143- -11140	$25.00
43000111	Volco	5841	12/14/2023	143- -11140	$2,846.30
				143 Total:	$122,141.94
				Bank Total:	$122,141.94
				Bank Payment Count:	12

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000163	Amazon	727	12/14/2023	142-101-11140		$470.08
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-101-11140		$27.14
					142-101 Total:	$497.22
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-201-11140		$18.00
					142-201 Total:	$18.00
42000167	Lawson, Jamie	3656	12/14/2023	142-401-11140		$279.03
					142-401 Total:	$279.03
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-801-11140		$9.94
42000166	Davidson, Raven	1859	12/14/2023	142-801-11140		$352.12
42000168	Tim Rochelle Cornwell Tools	5407	12/14/2023	142-801-11140		$9,999.99
					142-801 Total:	$10,362.05
42000163	Amazon	727	12/14/2023	142-901-11140		$22.99
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-901-11140		$49.70
42000165	Byrdseed, LLC	6854	12/14/2023	142-901-11140		$119.00
					142-901 Total:	$191.69
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-911-11140		$9.94
					142-911 Total:	$9.94
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-933-11140		$66.73
					142-933 Total:	$66.73
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-937-11140		$0.66
					142-937 Total:	$0.66
42000164	Ameritas Life Insurance Corp.	7442	12/14/2023	142-964-11140		$26.74
					142-964 Total:	$26.74
					Bank Total:	$11,452.06
					Bank Payment Count:	6

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000507	Amazon	727	12/14/2023	141- -11140	$6,205.49
41000508	Ameritas Life Insurance Corp.	7442	12/14/2023	141- -11140	$3,309.19
41000509	Hickman County Trustee	2937	12/14/2023	141- -11140	$40.16
41000510	Hobbs, Kara	6361	12/14/2023	141- -11140	$154.58
41000511	Prince Hardware, LLC	4321	12/14/2023	141- -11140	$22.41
41000512	Southern Tire Mart	6979	12/14/2023	141- -11140	$1,356.88
41000513	The King's Daughter's School	7928	12/14/2023	141- -11140	$4,500.00
41000514	Town Of Centerville	5315	12/14/2023	141- -11140	$4,415.51
41000515	Verizon Wireless	5823	12/14/2023	141- -11140	$68.04
				141 Total:	$20,072.26
				Bank Total:	$20,072.26
				Bank Payment Count:	9

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000169	Matrix Mechanical Solutions, LLC	7974	12/18/2023	142-932-11140		$2,000.00
					142-932 Total:	$2,000.00
42000170	Pizza Hut	4420	12/18/2023	142-964-11140		$62.96
					142-964 Total:	$62.96
					Bank Total:	$2,062.96
					Bank Payment Count:	2

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000516	American Fidelity Administrative Services, LLC	802	12/18/2023	141- -11140	$520.20
41000517	Ameritas Life Insurance Corp.	7442	12/18/2023	141- -11140	$2,114.83
41000518	Anderson, Belinda	8051	12/18/2023	141- -11140	$166.89
41000519	ASMS, LLC	646	12/18/2023	141- -11140	$799.00
41000520	AT & T	7542	12/18/2023	141- -11140	$313.70
41000521	Baker, Sherri	7798	12/18/2023	141- -11140	$62.62
41000522	Bowman, Amanda	964	12/18/2023	141- -11140	$230.56
41000523	Breece, Debbie	853	12/18/2023	141- -11140	$49.78
41000524	Cornerstone Financial Credit Union	2100	12/18/2023	141- -11140	$200.00
41000525	County Of Hickman Misc Acct	1633	12/18/2023	141- -11140	$7,505.44
41000526	Curriculum Associates, LLC	1418	12/18/2023	141- -11140	$2,000.00
41000527	Dickson Co. General Sessions Court	1861	12/18/2023	141- -11140	$1,271.23
41000528	Dickson Electric System	1806	12/18/2023	141- -11140	$25,316.14
41000529	Don Kennedy Roofing Co., Inc.	6673	12/18/2023	141- -11140	$645.00
41000530	Duley, L.C.S.W., Joe	1814	12/18/2023	141- -11140	$1,657.50
41000531	Ed's Supply, Inc.	2103	12/18/2023	141- -11140	$2,659.34
41000532	Ferrellgas	7446	12/18/2023	141- -11140	$1,585.24
41000533	FinalForms	8194	12/18/2023	141- -11140	$380.00
41000534	Four Seasons Outdoors & Sports	2334	12/18/2023	141- -11140	$490.50
41000535	Hickman Co Solid Waste Dept.	2717	12/18/2023	141- -11140	$88.20
41000536	Hickman Co Trustee	2722	12/18/2023	141- -11140	$930.00
41000537	Hickman Co. General Sessions	2858	12/18/2023	141- -11140	$88.13
41000538	Hickman County Trustee	2937	12/18/2023	141- -11140	$369,728.79
41000539	Interquest Detection Canines, LLC	6718	12/18/2023	141- -11140	$600.00
41000540	Matrix Mechanical Solutions, LLC	7974	12/18/2023	141- -11140	$1,448.23
41000541	McManus, Christy	8120	12/18/2023	141- -11140	$152.75
41000542	Metropolitan Life	3677	12/18/2023	141- -11140	$120.00
41000543	Mobilityworks	8182	12/18/2023	141- -11140	$1,777.00
41000544	Pace Analytical National	2230	12/18/2023	141- -11140	$610.60
41000545	Republic Service, LLC #840	4739	12/18/2023	141- -11140	$4,896.88
41000546	Rivers, Tracy L	4644	12/18/2023	141- -11140	$117.90
41000547	Save A Lot	4820	12/18/2023	141- -11140	$497.42
41000548	Sharpe, Betsy	8193	12/18/2023	141- -11140	$37.15
41000549	Shelton, Misty L.	375	12/18/2023	141- -11140	$167.68
41000550	Tennessee Credit Union	5296	12/18/2023	141- -11140	$825.00
41000551	Tennessee Farmers Life Insurance	5297	12/18/2023	141- -11140	$675.00

141 Total:	$430,728.70
Bank Total:	$430,728.70
Bank Payment Count:	36

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000178	Hickman County Trustee	2937	12/18/2023	142-010-11140		$2,865.80
					142-010 Total:	$2,865.80
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-101-11140		$27.14
42000178	Hickman County Trustee	2937	12/18/2023	142-101-11140		$10,953.03
					142-101 Total:	$10,980.17
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-201-11140		$18.00
42000178	Hickman County Trustee	2937	12/18/2023	142-201-11140		$3,539.64
					142-201 Total:	$3,557.64
42000178	Hickman County Trustee	2937	12/18/2023	142-401-11140		$1,576.54
					142-401 Total:	$1,576.54
42000178	Hickman County Trustee	2937	12/18/2023	142-601-11140		$1,258.09
					142-601 Total:	$1,258.09
42000178	Hickman County Trustee	2937	12/18/2023	142-709-11140		$491.67
					142-709 Total:	$491.67
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-801-11140		$9.94
42000178	Hickman County Trustee	2937	12/18/2023	142-801-11140		$784.17
					142-801 Total:	$794.11
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-901-11140		$49.70
42000173	Chapter 13 Trustee	1265	12/18/2023	142-901-11140		$180.00
42000175	Dickson Co. General Sessions Court	1861	12/18/2023	142-901-11140		$374.44
42000178	Hickman County Trustee	2937	12/18/2023	142-901-11140		$12,966.98
42000180	Quill Corp.	4574	12/18/2023	142-901-11140		$169.46
42000182	Tennessee Farmers Life Insurance	5297	12/18/2023	142-901-11140		$30.00
					142-901 Total:	$13,770.58
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-911-11140		$9.94
42000178	Hickman County Trustee	2937	12/18/2023	142-911-11140		$232.70
					142-911 Total:	$242.64
42000177	Hickman Co Board Of Ed.	2734	12/18/2023	142-932-11140		$8,571.05
					142-932 Total:	$8,571.05
42000171	ADT Security Systems, Inc.	7196	12/18/2023	142-933-11140		$50,449.08
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-933-11140		$66.73
42000174	Codell Construction Company	7950	12/18/2023	142-933-11140		$19,438.07
42000176	First Farmers & Merchants Bank	8074	12/18/2023	142-933-11140		$38,741.72
42000177	Hickman Co Board Of Ed.	2734	12/18/2023	142-933-11140		$38,998.33
42000178	Hickman County Trustee	2937	12/18/2023	142-933-11140		$12,323.36
42000179	Phase 1 Construction, LLC	7934	12/18/2023	142-933-11140		$736,092.61
42000181	Scott, Kim	8121	12/18/2023	142-933-11140		$2,000.00
					142-933 Total:	$898,109.90
42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-937-11140		$0.66
42000178	Hickman County Trustee	2937	12/18/2023	142-937-11140		$1,741.12
					142-937 Total:	$1,741.78

42000172	Ameritas Life Insurance Corp.	7442	12/18/2023	142-964-11140		$26.74
42000178	Hickman County Trustee	2937	12/18/2023	142-964-11140		$3,514.07
42000183	TN Voices	8031	12/18/2023	142-964-11140		$6,875.00
					142-964 Total:	$10,415.81
					Bank Total:	$954,375.78
					Bank Payment Count:	13

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000112	AT & T	7542	12/18/2023	143- -11140	$50.53
				143 Total:	$50.53
				Bank Total:	$50.53
				Bank Payment Count:	1

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000169	Matrix Mechanical Solutions, LLC	7974	12/18/2023	142-932-11140		$2,000.00
					142-932 Total:	$2,000.00
42000170	Pizza Hut	4420	12/18/2023	142-964-11140		$62.96
					142-964 Total:	$62.96
					Bank Total:	$2,062.96
					Bank Payment Count:	2

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000552	Huffines, James A.	7826	12/19/2023	141- -11140	$1,763.84
41000553	Avril, Virginia Diane	741	12/19/2023	141- -11140	$458.18
41000554	Berry, Wanda	874	12/19/2023	141- -11140	$1,159.08
41000555	Bowen, Linda	1126	12/19/2023	141- -11140	$1,159.08
41000556	Bowins, Donzella	1186	12/19/2023	141- -11140	$364.77
41000557	Broyles, Paula	7829	12/19/2023	141- -11140	$1,102.40
41000558	Cannon, Elizabeth Bowen	6526	12/19/2023	141- -11140	$289.77
41000559	Cashier's Office	1736	12/19/2023	141- -11140	$1,540.00
41000560	Choate, Anthony	1737	12/19/2023	141- -11140	$364.77
41000561	Choate, Janie	1313	12/19/2023	141- -11140	$458.18
41000562	Coleman, Eric	1629	12/19/2023	141- -11140	$458.18
41000563	Copley, James	1271	12/19/2023	141- -11140	$1,159.08
41000564	Dotson, Susan	1963	12/19/2023	141- -11140	$1,159.08
41000565	Durham, Brendlyn	2073	12/19/2023	141- -11140	$364.77
41000566	Estes, Kimberly	8197	12/19/2023	141- -11140	$881.92
41000567	Fisher, Jonathan Alan	2351	12/19/2023	141- -11140	$661.44
41000568	Flowers, John David	214	12/19/2023	141- -11140	$364.77
41000569	Furkins, Andrea	7830	12/19/2023	141- -11140	$1,322.88
41000570	Garrett, Caleb	7827	12/19/2023	141- -11140	$661.44
41000571	Gatewood, Rebecca	2638	12/19/2023	141- -11140	$458.18
41000572	Gilbert, Eric	2630	12/19/2023	141- -11140	$661.44
41000573	Gilmer, Carol	2679	12/19/2023	141- -11140	$458.18
41000574	Gordon, Wendell	2484	12/19/2023	141- -11140	$5,732.48
41000575	Halbrooks, Vickey	3120	12/19/2023	141- -11140	$458.18
41000576	Harlow, Jack	7651	12/19/2023	141- -11140	$1,543.36
41000577	Hobbs, Tucker	3046	12/19/2023	141- -11140	$1,322.88
41000578	Horner, Maya T.	6824	12/19/2023	141- -11140	$4,409.60
41000579	King, David	8177	12/19/2023	141- -11140	$1,763.84
41000580	Kinnard, Brian	3427	12/19/2023	141- -11140	$1,322.88
41000581	Kinnard, McKinsey	8167	12/19/2023	141- -11140	$661.44
41000582	Lawson, Barbara	8198	12/19/2023	141- -11140	$1,159.08
41000583	Leathers, Nancy C.	382	12/19/2023	141- -11140	$1,159.08
41000584	Manners, Cassidy	8195	12/19/2023	141- -11140	$1,322.88
41000585	Mathis, Judy	3683	12/19/2023	141- -11140	$1,159.08
41000586	Mcclellan, Peggy	4097	12/19/2023	141- -11140	$458.18
41000587	Mcfarlin, Brenda	3969	12/19/2023	141- -11140	$1,159.08
41000588	Nash, Jerry	4129	12/19/2023	141- -11140	$1,159.08
41000589	Nash, Marilyn	4223	12/19/2023	141- -11140	$1,159.08
41000590	Nihoff, Heather	7548	12/19/2023	141- -11140	$2,204.80
41000591	Orton, Myra Marie	4289	12/19/2023	141- -11140	$267.27
41000592	Owens, Lora	8196	12/19/2023	141- -11140	$661.44
41000593	Qualls, Don	4571	12/19/2023	141- -11140	$1,159.08
41000594	Quillen, Christy	4582	12/19/2023	141- -11140	$458.18
41000595	Russell, Leah	7828	12/19/2023	141- -11140	$661.44
41000596	Sewell, Gary	4826	12/19/2023	141- -11140	$1,159.08

41000597	Shelton, Linda	4853	12/19/2023	141-	-11140	$1,159.08
41000598	Smith, Darlon	4907	12/19/2023	141-	-11140	$1,159.08
41000599	Tanner, Jennifer	7235	12/19/2023	141-	-11140	$1,763.84
41000600	Thomas, Dalton	5552	12/19/2023	141-	-11140	$3,086.72
41000601	Victory, Carol Ann	5842	12/19/2023	141-	-11140	$1,159.08
					141 Total:	$58,120.72
					Bank Total:	$58,120.72
					Bank Payment Count:	50

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
41000602	Ameritas Life Insurance Corp.	7442	12/21/2023	141- -11140		$3,058.59
41000603	County Of Hickman Misc Acct	1633	12/21/2023	141- -11140		$45,716.79
41000604	Hickman Co Trustee	2722	12/21/2023	141- -11140		$1,592.50
					141 Total:	$50,367.88
					Bank Total:	$50,367.88
					Bank Payment Count:	3

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-101-11140		$27.14
					142-101 Total:	$27.14
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-201-11140		$18.00
					142-201 Total:	$18.00
42000185	County Of Hickman Misc Acct	1633	12/21/2023	142-401-11140		$90.00
					142-401 Total:	$90.00
42000185	County Of Hickman Misc Acct	1633	12/21/2023	142-709-11140		$50.00
					142-709 Total:	$50.00
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-801-11140		$9.94
					142-801 Total:	$9.94
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-901-11140		$49.70
42000185	County Of Hickman Misc Acct	1633	12/21/2023	142-901-11140		$209.79
					142-901 Total:	$259.49
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-911-11140		$9.94
					142-911 Total:	$9.94
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-933-11140		$66.73
42000185	County Of Hickman Misc Acct	1633	12/21/2023	142-933-11140		$240.00
					142-933 Total:	$306.73
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-937-11140		$0.66
42000185	County Of Hickman Misc Acct	1633	12/21/2023	142-937-11140		$9.75
					142-937 Total:	$10.41
42000184	Ameritas Life Insurance Corp.	7442	12/21/2023	142-964-11140		$26.74
					142-964 Total:	$26.74
					Bank Total:	$808.39
					Bank Payment Count:	2

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
43000113	County Of Hickman Misc Acct	1633	01/03/2024	143- -11140		$7,944.71
					143 Total:	$7,944.71
					Bank Total:	$7,944.71
					Bank Payment Count:	1

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
41000605	County Of Hickman Misc Acct	1633	01/03/2024	141- -11140		$186,485.44
					141 Total:	$186,485.44
					Bank Total:	$186,485.44
					Bank Payment Count:	1

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-010-11140		$337.78
					142-010 Total:	$337.78
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-101-11140		$2,265.84
					142-101 Total:	$2,265.84
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-201-11140		$650.17
					142-201 Total:	$650.17
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-401-11140		$420.83
					142-401 Total:	$420.83
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-601-11140		$354.36
					142-601 Total:	$354.36
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-709-11140		$125.00
					142-709 Total:	$125.00
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-901-11140		$1,161.95
					142-901 Total:	$1,161.95
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-933-11140		$2,388.23
					142-933 Total:	$2,388.23
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-937-11140		$330.35
					142-937 Total:	$330.35
42000186	County Of Hickman Misc Acct	1633	01/03/2024	142-964-11140		$868.99
					142-964 Total:	$868.99
					Bank Total:	$8,903.50
					Bank Payment Count:	1

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000606	Elan Financial Services	6816	01/05/2024	141- -11140	$91.55
				141 Total:	$91.55
				Bank Total:	$91.55
				Bank Payment Count:	1

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
43000114	Town Of Centerville	5284	01/08/2024	143- -11140		$106.40
					143 Total:	$106.40
					Bank Total:	$106.40
					Bank Payment Count:	1

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000607	Amazon	727	01/08/2024	141- -11140	$659.40
41000608	AT & T	7542	01/08/2024	141- -11140	$1,146.00
41000609	Bon Aqua Lyles Utility Distric	851	01/08/2024	141- -11140	$3,507.82
41000610	Evans, Meghan	987	01/08/2024	141- -11140	$94.32
41000611	Hibbs, Polly	3038	01/08/2024	141- -11140	$23.58
41000612	Interpreters Unlimited, Inc.	6501	01/08/2024	141- -11140	$97.50
41000613	Lumen/Centurylink	4577	01/08/2024	141- -11140	$237.32
41000614	Meriwether Lewis Electric Coop.	3694	01/08/2024	141- -11140	$35,206.12
41000615	Prince Hardware, LLC	4321	01/08/2024	141- -11140	$492.32
41000616	Quill Corp.	4574	01/08/2024	141- -11140	$694.13
41000617	Southern Duplicating of Clarksdale, Inc.	7343	01/08/2024	141- -11140	$56.82
41000618	System Liquidation, Inc	6586	01/08/2024	141- -11140	$978.00
41000619	Town Of Centerville	5315	01/08/2024	141- -11140	$6,404.62
41000620	Water Authority Of Dickson Co.	5874	01/08/2024	141- -11140	$1,269.13
				141 Total:	$50,867.08
				Bank Total:	$50,867.08
				Bank Payment Count:	14

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000190	Hand 2 Mind, Inc.	2108	01/08/2024	142-401-11140		$24,339.50
					142-401 Total:	$24,339.50
42000192	Howard Technology Solutions	3053	01/08/2024	142-601-11140		$9,864.00
					142-601 Total:	$9,864.00
42000191	Hickman Co Board Of Ed.	2734	01/08/2024	142-801-11140		$3,145.20
42000195	National Restaurant Association Solutions LLC	6331	01/08/2024	142-801-11140		$90.00
					142-801 Total:	$3,235.20
42000187	Amazon	727	01/08/2024	142-901-11140		$273.52
					142-901 Total:	$273.52
42000193	IXL Learning	3199	01/08/2024	142-933-11140		$599.00
42000194	Mcc Nashville	1836	01/08/2024	142-933-11140		$375.38
					142-933 Total:	$974.38
42000188	Duley, L.C.S.W., Joe	1814	01/08/2024	142-964-11140		$942.50
42000189	Felts, Olivia	7118	01/08/2024	142-964-11140		$353.05
42000196	Ragsdale, Christine	7949	01/08/2024	142-964-11140		$132.31
					142-964 Total:	$1,427.86
					Bank Total:	$40,114.46
					Bank Payment Count:	10

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
41000621	County Of Hickman Misc Acct	1633	01/09/2024	141- -11140		$5,920.52
41000622	Hickman County Trustee	2937	01/09/2024	141- -11140		$3,599.80
					141 Total:	$9,520.32
					Bank Total:	$9,520.32
					Bank Payment Count:	2

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000198	Dean, Elaine	6225	01/10/2024	142-010-11140		$37.86
42000199	Hickman Co Times	2718	01/10/2024	142-010-11140		$27.00
42000200	Hickman Co Trustee	2722	01/10/2024	142-010-11140		$56.60
42000201	Thomasson, Julia	192	01/10/2024	142-010-11140		$154.58
					142-010 Total:	$276.04
42000200	Hickman Co Trustee	2722	01/10/2024	142-101-11140		$109.38
42000203	Rochester 100 Inc.	4736	01/10/2024	142-101-11140		$1,400.00
					142-101 Total:	$1,509.38
42000200	Hickman Co Trustee	2722	01/10/2024	142-201-11140		$113.20
					142-201 Total:	$113.20
42000200	Hickman Co Trustee	2722	01/10/2024	142-901-11140		$872.89
42000205	Wilson, Anita	7954	01/10/2024	142-901-11140		$720.50
					142-901 Total:	$1,593.39
42000200	Hickman Co Trustee	2722	01/10/2024	142-911-11140		$56.60
					142-911 Total:	$56.60
42000200	Hickman Co Trustee	2722	01/10/2024	142-933-11140		$893.78
					142-933 Total:	$893.78
42000200	Hickman Co Trustee	2722	01/10/2024	142-937-11140		$14.53
					142-937 Total:	$14.53
42000197	Cochran, Kelly L.	7969	01/10/2024	142-959-11140		$103.49
42000202	Lange, Jennifer	3662	01/10/2024	142-959-11140		$103.49
42000204	Tidwell, Marcy	6830	01/10/2024	142-959-11140		$103.49
					142-959 Total:	$310.47
42000200	Hickman Co Trustee	2722	01/10/2024	142-964-11140		$445.58
					142-964 Total:	$445.58
					Bank Total:	$5,212.97
					Bank Payment Count:	9

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
43000115	Gordon Food Service, Inc.	2488	01/10/2024	143- -11140		$58,322.13
43000116	Murfreesboro Pure Milk Co, Inc.	7552	01/10/2024	143- -11140		$1,615.20
43000117	Palmer Foodservice	3230	01/10/2024	143- -11140		$2,320.73
43000118	Pepsi Cola	6726	01/10/2024	143- -11140		$1,021.64
43000119	Prairie Farms Dairy	18	01/10/2024	143- -11140		$9,778.80
					143 Total:	$73,058.50
					Bank Total:	$73,058.50
					Bank Payment Count:	5

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000642	Nashville State Community College	8069	01/10/2024	141- -11140	$1,405.23
				141 Total:	$1,405.23
				Bank Total:	$1,405.23
				Bank Payment Count:	1

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000207	NCS Pearson Inc.	4359	01/25/2024	142-901-11140		$343.44
					142-901 Total:	$343.44
42000206	American Paper & Twine Company	797	01/25/2024	142-933-11140		$3,192.00
					142-933 Total:	$3,192.00
					Bank Total:	$3,535.44
					Bank Payment Count:	2

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000644	Ace Hardware	635	01/25/2024	141- -11140	$645.95
41000645	Airgas Usa, Llc	666	01/25/2024	141- -11140	$312.72
41000646	Amazon	727	01/25/2024	141- -11140	$1,367.53
41000647	AT & T	7542	01/25/2024	141- -11140	$4,184.44
41000648	Brewer Chemicals & Equip, LLC	861	01/25/2024	141- -11140	$400.00
41000649	CNB Computers USA, Inc.	6586	01/25/2024	141- -11140	$9,475.00
41000650	Dickson Electric System	1806	01/25/2024	141- -11140	$21,524.19
41000651	Ferrellgas	7446	01/25/2024	141- -11140	$2,495.32
41000652	Fry, Susan A.	8207	01/25/2024	141- -11140	$37.15
41000653	Gammons, Ronald D.	2612	01/25/2024	141- -11140	$345.81
41000654	Hickman Co Board Of Ed	2729	01/25/2024	141- -11140	$31,230.15
41000655	Hickman Co Trustee	2722	01/25/2024	141- -11140	$1,655.10
41000656	Howard Industries, Inc.	2866	01/25/2024	141- -11140	$2,180.00
41000657	Interpreters Unlimited, Inc.	6501	01/25/2024	141- -11140	$40.00
41000658	Jenkins, Michelle OTR/L	7423	01/25/2024	141- -11140	$3,360.00
41000659	Karco Parts	3364	01/25/2024	141- -11140	$276.14
41000660	Kimbro Oil Co.	3419	01/25/2024	141- -11140	$29,500.97
41000661	Main Street Emporium	7541	01/25/2024	141- -11140	$20.75
41000662	Monica Ogles PT	7756	01/25/2024	141- -11140	$2,131.70
41000663	Optimus Pest Solutions	47	01/25/2024	141- -11140	$750.00
41000664	Pace Analytical National	2230	01/25/2024	141- -11140	$658.60
41000665	Prince Hardware, LLC	4321	01/25/2024	141- -11140	$2,677.74
41000666	Southern Duplicating of Clarksdale, Inc.	7343	01/25/2024	141- -11140	$52.84
41000667	Tennessee B&E Unit	144	01/25/2024	141- -11140	$1,200.00
41000668	Tennessee Valley Fence Co	5699	01/25/2024	141- -11140	$1,600.00
41000669	Tequipment, Inc.	8106	01/25/2024	141- -11140	$495,442.00
41000670	TNRMT	5357	01/25/2024	141- -11140	$138.00
41000671	Town Of Centerville	5315	01/25/2024	141- -11140	$10,151.75
41000672	Unifirst Corp.	5758	01/25/2024	141- -11140	$1,106.78
41000673	Verizon Wireless	5823	01/25/2024	141- -11140	$68.04
41000674	Walmart	5868	01/25/2024	141- -11140	$1,227.49
41000675	Water Authority Of Dickson Co.	5874	01/25/2024	141- -11140	$1,993.39
41000676	Zonar Systems, Inc.	6102	01/25/2024	141- -11140	$1,465.87
				141 Total:	$629,715.42
				Bank Total:	$629,715.42
				Bank Payment Count:	33

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000643	Tennessee Dept Of Labor & Workforce Development	5361	01/25/2024	141- -11140	$240.00
				141 Total:	$240.00
				Bank Total:	$240.00
				Bank Payment Count:	1

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000120	AT & T	7542	01/25/2024	143- -11140	$254.64
43000121	Big G Metal Works	7864	01/25/2024	143- -11140	$375.00
43000122	Chef's Deal Restaurant And Equipment Co.	1794	01/25/2024	143- -11140	$7,000.00
43000123	Fesco	2399	01/25/2024	143- -11140	$687.10
43000124	Hoods Unlimited	2965	01/25/2024	143- -11140	$2,360.00
43000125	Jackson, Cody	3340	01/25/2024	143- -11140	$163.00
43000126	Matrix Mechanical Solutions, LLC	7974	01/25/2024	143- -11140	$7,812.00
43000127	Optimus Pest Solutions	47	01/25/2024	143- -11140	$240.00
43000128	Prince Hardware, LLC	4321	01/25/2024	143- -11140	$410.27
43000129	Volco	5841	01/25/2024	143- -11140	$4,697.26
				143 Total:	$23,999.27
				Bank Total:	$23,999.27
				Bank Payment Count:	10

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000677	Amazon	727	01/30/2024	141- -11140	$200.00
41000678	American Fidelity Administrative Services, LLC	802	01/30/2024	141- -11140	$520.20
41000679	Harris, Selena B.	8211	01/30/2024	141- -11140	$37.15
41000680	Barnes & Noble, Inc.	1211	01/30/2024	141- -11140	$223.60
41000681	Central Technologies, Inc.	1668	01/30/2024	141- -11140	$39,689.92
41000682	Cornerstone Financial Credit Union	2100	01/30/2024	141- -11140	$200.00
41000683	Daugherty, Tonya	7288	01/30/2024	141- -11140	$203.75
41000684	Department of Treasury	3170	01/30/2024	141- -11140	$103.77
41000685	Dickson Co. General Sessions Court	1861	01/30/2024	141- -11140	$1,271.23
41000686	Green, Mary Sue	6384	01/30/2024	141- -11140	$663.07
41000687	Hickman Co Trustee	2722	01/30/2024	141- -11140	$930.00
41000688	Hickman Co. General Sessions	2858	01/30/2024	141- -11140	$88.13
41000689	Hickman County Trustee	2937	01/30/2024	141- -11140	$347,732.82
41000690	Howard Industries, Inc.	2866	01/30/2024	141- -11140	$884.00
41000691	Interpreters Unlimited, Inc.	6501	01/30/2024	141- -11140	$68.00
41000692	Lumber Yard, The	3652	01/30/2024	141- -11140	$597.85
41000693	Lumen/Centurylink	4577	01/30/2024	141- -11140	$401.12
41000694	Matrix Mechanical Solutions, LLC	7974	01/30/2024	141- -11140	$90.00
41000695	Metropolitan Life	3677	01/30/2024	141- -11140	$120.00
41000696	Rivers, Tracy L	4644	01/30/2024	141- -11140	$384.18
41000697	RJ Young Company, LLC.	4605	01/30/2024	141- -11140	$1,757.43
41000698	Schumann, Sandra	7120	01/30/2024	141- -11140	$162.54
41000699	Scroggins, Brittany	8203	01/30/2024	141- -11140	$125.00
41000700	Southern Duplicating of Clarksdale, Inc.	7343	01/30/2024	141- -11140	$152.50
41000701	Tennessee Credit Union	5296	01/30/2024	141- -11140	$825.00
41000702	Tennessee Farmers Life Insurance	5297	01/30/2024	141- -11140	$675.00
41000703	Warren, Amber	6731	01/30/2024	141- -11140	$162.54
				141 Total:	$398,268.80
				Bank Total:	$398,268.80
				Bank Payment Count:	27

Bank Name	Bank Number
General Purpose	141

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
41000705	Department of Treasury	3170	01/30/2024	141- -11140	$106.15
				141 Total:	$106.15
				Bank Total:	$106.15
				Bank Payment Count:	1

Bank Name	Bank Number
Federal	142

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account		Amount
42000211	Hickman County Trustee	2937	01/30/2024	142-010-11140		$2,822.34
					142-010 Total:	$2,822.34
42000211	Hickman County Trustee	2937	01/30/2024	142-101-11140		$10,778.23
					142-101 Total:	$10,778.23
42000211	Hickman County Trustee	2937	01/30/2024	142-201-11140		$1,869.13
					142-201 Total:	$1,869.13
42000211	Hickman County Trustee	2937	01/30/2024	142-401-11140		$63.74
					142-401 Total:	$63.74
42000208	Amazon	727	01/30/2024	142-601-11140		$197.08
42000211	Hickman County Trustee	2937	01/30/2024	142-601-11140		$477.94
					142-601 Total:	$675.02
42000211	Hickman County Trustee	2937	01/30/2024	142-801-11140		$191.62
					142-801 Total:	$191.62
42000209	Chapter 13 Trustee	1265	01/30/2024	142-901-11140		$180.00
42000210	Dickson Co. General Sessions Court	1861	01/30/2024	142-901-11140		$374.44
42000211	Hickman County Trustee	2937	01/30/2024	142-901-11140		$11,618.07
42000212	Postmaster	4334	01/30/2024	142-901-11140		$360.00
42000213	Tennessee Farmers Life Insurance	5297	01/30/2024	142-901-11140		$30.00
					142-901 Total:	$12,562.51
42000211	Hickman County Trustee	2937	01/30/2024	142-911-11140		$232.72
					142-911 Total:	$232.72
42000211	Hickman County Trustee	2937	01/30/2024	142-933-11140		$10,190.75
					142-933 Total:	$10,190.75
42000211	Hickman County Trustee	2937	01/30/2024	142-964-11140		$3,465.53
					142-964 Total:	$3,465.53
					Bank Total:	$42,851.59
					Bank Payment Count:	6

Bank Name	Bank Number
Cafeteria	143

Payment Number	Vendor Name	Vendor ID	Payment Date	Cash Account	Amount
43000130	American Fidelity Assurance Co	636	01/30/2024	143- -11140	$1,317.54
43000131	Ameritas Life Insurance Corp.	7442	01/30/2024	143- -11140	$94.44
43000132	Beam Insurance Administrators LLC	7435	01/30/2024	143- -11140	$343.26
43000133	Hickman Co Trustee	2722	01/30/2024	143- -11140	$1,146.55
43000134	Hickman County Trustee	2937	01/30/2024	143- -11140	$16,851.67
43000135	Prince Hardware, LLC	4321	01/30/2024	143- -11140	$398.55
43000136	Quill Corp.	4574	01/30/2024	143- -11140	$747.64
43000137	Tennessee Farmers Life Insurance	5297	01/30/2024	143- -11140	$25.00
				143 Total:	$20,924.65
				Bank Total:	$20,924.65
				Bank Payment Count:	8

DOUG LANE
2059 Lake Drive, Centerville, TN 37033

RONALD GAMMONS
6419 Rice Ln., Lyles, TN 37098

TIM HOBBS
9220 Old Bon Aqua Rd., Bon Aqua, TN 37025

JIM HUDGINS
1297 E. Grinders Switch Rd., Centerville, TN 37033

John Mullins
Superintendent of Schools
115 MURPHREE AVENUE
CENTERVILLE, TN 37033

CHRISTY MAYS
450 Hwy. 50, Centerville, TN 37033

SHERRI BAKER
9037 E 40 Rd., Bon Aqua, TN 37025

VANCE WILLIS
2868 Hwy 48 N., Nunnelly, TN 37137

Memorandum

To: Board Members
From: John Mullins
Date: 1/31/2024
Re: January/February Director's Report

Leave of Absence

Professional

Support Staff

Sarah Eisenhuth	FMLA 1/4/2024—5/21/2024

Hiring

Professional

Isabella Armstrong	EHES 1st Grade
Betsy Sharpe	EHMS 8th Grade Math
Emma Copley	Student Support Teacher

Support Staff

Joy Duncan	Substitute Teacher
McKinsey Kinnard	Substitute Teacher
Janna Smithson	Substitute Teacher
Kimberly Gunther	Food Service
Crystal McCutchen	Food Service
Lauren Powers	Food Service
Susan Fry	HCMS Assistant

Resignation

Professional

Tara Gilbert	CES Speech Teacher
Kelly Medford	HCHS/HCMS Choir Teacher
Kenneth Castillo	HCHS Sp Ed Teacher

Support Staff

Nina Rouch	Food Service
Jason Swaw	Bus Garage and Food Service
Alexandria George	CTE Assistant

Retirement

Professional

Support Staff

Transfers

Professional

Jennifer Clendenion	EHMS 8th Math to Sp Ed Teacher
Allison Gilbert	EHES 1st Grade to RTI Teacher

Support Staff

Appointment

Professional

Support Staff

Open Positons

Bus Drivers
Special Education Teacher Position

*Denotes a relationship under board policy 1.108. Applicants are qualified for the positions

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	2,974,879.00	(1,426,087.11)	47.94%	247,906.58	(896,484.55)	361.62%
40120	Trustee's Collections - Prior Year	65,000.00	(42,772.19)	65.80%	5,416.67	(3,914.14)	72.26%
40125	Trustee's Collections - Bankruptcy	500.00	(71.09)	14.22%	41.67	(14.13)	33.91%
40130	Cir Clk/Clk & Master Collections-Pr Yr	47,000.00	(11,477.94)	24.42%	3,916.67	(1,317.72)	33.64%
40140	Interest And Penalty	15,000.00	(4,693.75)	31.29%	1,250.00	(583.75)	46.70%
40161	Payments In Lieu Of Taxes - T. V. A.	4,000.00	(1,564.42)	39.11%	333.33	(259.21)	77.76%
40162	Payments In Lieu Of Taxes-Local	6,000.00	0.00	0.00%	500.00	0.00	0.00%
40210	Local Option Sales Tax	2,455,008.00	(1,249,038.87)	50.88%	204,584.00	(229,443.90)	112.15%
40270	Business Tax	35,000.00	(4,703.61)	13.44%	2,916.67	(289.63)	9.93%
41110	Marriage Licenses	1,300.00	(731.50)	56.27%	108.33	(85.50)	78.92%
43517	Tuition - Other	2,000.00	(2,000.00)	100.00%	166.67	0.00	0.00%
43570	Receipts From Individual Schools	30,000.00	(3,269.03)	10.90%	2,500.00	(400.00)	16.00%
43582	Community Service Fees - Adults	200.00	(20.50)	10.25%	16.67	0.00	0.00%
44120	Lease/Rentals/PPP	10,000.00	(985.42)	9.85%	833.33	0.00	0.00%
44170	Miscellaneous Refunds	30,000.00	(5,182.25)	17.27%	2,500.00	0.04	0.00%
44530	Sale Of Equipment	15,000.00	(8,747.88)	58.32%	1,250.00	0.00	0.00%
44560	Damages Recovered From Individuals	3,000.00	(3,997.84)	133.26%	250.00	0.00	0.00%
44570	Contributions & Gifts	15,000.00	(20,175.30)	134.50%	1,250.00	(3,720.00)	297.60%
46175	On-Behalf Contributions For OPEB	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
46510	Tennessee Investment in Student	23,886,562.00	(12,372,984.97)	51.80%	1,990,546.83	(2,661,189.00)	133.69%
46511	Basic Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
46515	Early Childhood Education	493,047.45	(89,799.13)	18.21%	41,087.29	(22,210.55)	54.06%
46520	School Food Service	22,000.00	0.00	0.00%	1,833.33	0.00	0.00%
46550	Driver Education	5,000.00	0.00	0.00%	416.67	0.00	0.00%
46590	Other State Education Funds	240,000.00	(60.00)	0.03%	20,000.00	0.00	0.00%
46610	Career Ladder Program	45,000.00	(23,423.41)	52.05%	3,750.00	0.00	0.00%
46790	Other Vocational	3,000,000.00	(405,678.39)	13.52%	250,000.00	(405,678.39)	162.27%
46851	State Revenue Sharing -T.V.A.	230,000.00	(55,885.50)	24.30%	19,166.67	0.00	0.00%
47640	Rotc Reimbursement	70,000.00	(13,229.20)	18.90%	5,833.33	(3,307.86)	56.71%
48990	Other	258,804.00	(95,739.11)	36.99%	21,567.00	(72,073.79)	334.19%
49700	Insurance Recovery	10,000.00	(6,112.00)	61.12%	833.33	0.00	0.00%
49800	Transfers In	25,000.00	(8,571.05)	34.28%	2,083.33	(8,571.05)	411.41%
	Total Revenues	**34,029,300.45**	**(15,857,001.46)**	**46.60%**	**2,835,775.04**	**(4,309,543.13)**	**151.97%**
Expenditures							
71100	Regular Instruction Program	(16,377,394.00)	7,163,358.86	43.74%	(1,364,782.83)	1,324,280.70	97.03%
71150	Alternative Instruction Program	(288,810.00)	72,842.33	25.22%	(24,067.50)	14,356.13	59.65%
71200	Special Education Program	(3,796,162.45)	1,270,405.10	33.47%	(316,346.87)	266,631.18	84.28%

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
71300	Career and Technical Education	(2,962,073.50)	1,335,724.24	45.09%	(246,839.46)	77,825.84	31.53%
72110	Attendance	(189,631.00)	64,674.49	34.11%	(15,802.58)	20,568.07	130.16%
72120	Health Services	(660,690.00)	248,553.27	37.62%	(55,057.50)	44,596.72	81.00%
72130	Other Student Support	(1,153,235.85)	327,104.09	28.36%	(96,102.99)	60,023.91	62.46%
72210	Regular Instruction Program	(1,476,210.00)	579,735.49	39.27%	(123,017.50)	154,509.22	125.60%
72220	Special Education Program	(133,398.00)	31,651.32	23.73%	(11,116.50)	2,513.20	22.61%
72230	Career and Technical Education	(507,115.00)	177,152.99	34.93%	(42,259.58)	17,913.57	42.39%
72250	Technology	(451,592.00)	253,100.93	56.05%	(37,632.67)	17,446.37	46.36%
72290	Other Programs	(35,000.00)	23,067.76	65.91%	(2,916.67)	23,067.76	790.89%
72310	Board Of Education	(716,203.00)	395,660.13	55.24%	(59,683.58)	39,754.52	66.61%
72320	Director Of Schools	(328,338.00)	139,435.69	42.47%	(27,361.50)	22,453.99	82.06%
72410	Office Of The Principal	(2,014,392.00)	688,384.50	34.17%	(167,866.00)	137,909.02	82.15%
72510	Fiscal Services	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
72610	Operation Of Plant	(2,567,000.00)	1,243,788.99	48.45%	(213,916.67)	145,091.54	67.83%
72620	Maintenance Of Plant	(1,333,258.00)	574,233.40	43.07%	(111,104.83)	8,208.39	7.39%
72710	Transportation	(2,631,068.50)	1,321,149.57	50.21%	(219,255.71)	113,702.76	51.86%
72810	Central And Other	(406,863.00)	36,618.59	9.00%	(33,905.25)	2,148.60	6.34%
73100	Food Service	(43,016.00)	0.00	0.00%	(3,584.67)	0.00	0.00%
73300	Community Services	(125,588.15)	38,281.12	30.48%	(10,465.68)	8,073.19	77.14%
73400	Early Childhood Education	(525,088.00)	142,835.44	27.20%	(43,757.33)	25,922.43	59.24%
76100	Regular Capital Outlay	(3,102,000.00)	5,600.00	0.18%	(258,500.00)	0.00	0.00%
	Total Expenditures	**(41,874,126.45)**	**16,133,358.30**	**38.53%**	**(3,489,510.54)**	**2,526,997.11**	**72.42%**
Total **141**	General Purpose School	**(7,844,826.00)**	**276,356.84**	**3.52%**	**(653,735.50)**	**(1,782,546.02)**	**-272.67%**

142 School Federal Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	(596.95)	0.00%
47131	Vocational Educ - Basic Grants To	72,450.56	(17,714.83)	24.45%	6,037.55	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,097,988.39	(323,691.49)	29.48%	91,499.03	(58,854.75)	64.32%
47143	Special Education - Grants To States	1,164,691.24	(332,111.37)	28.51%	97,057.60	(65,389.71)	67.37%
47145	Special Education Preschool Grants	45,797.98	(8,678.47)	18.95%	3,816.50	(1,735.72)	45.48%
47146	English Language Acquisition Grants	0.00	(5,954.26)	0.00%	0.00	0.00	0.00%
47147	Safe And Drug-Free Schools-St Grants	217,972.80	599.99	-0.28%	18,164.40	0.00	0.00%
47148	Rural Education	219,820.70	(4,493.62)	2.04%	18,318.39	0.00	0.00%
47189	Eisenhower Prof Development State	160,181.05	(35,769.56)	22.33%	13,348.42	0.00	0.00%
47307	COVID-19 Grant B	1,041,785.69	(970,535.69)	93.16%	86,815.47	(2,000.00)	2.30%
47309	COVID-19 Grant D	83,000.00	(1,000.00)	1.20%	6,916.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	6,011,423.41	(2,272,102.04)	37.80%	500,951.95	(908,555.23)	181.37%
47402	American Rescue Plan Act Grant #2	15,017.59	(14,329.99)	95.42%	1,251.47	0.00	0.00%
47403	American Rescue Plan Act Grant #3	276.39	0.00	0.00%	23.03	0.00	0.00%
47404	American Rescue Plan Act Grant #4	18,417.96	(4,997.85)	27.14%	1,534.83	(4,997.85)	325.63%
47590	Other Federal Through State	321,295.29	(119,061.62)	37.06%	26,774.61	(21,657.95)	80.89%
	Total Revenues	**10,470,119.05**	**(4,109,840.80)**	**39.25%**	**872,509.92**	**(1,063,788.16)**	**121.92%**
Expenditures							
71100	Regular Instruction Program	(2,882,517.32)	985,210.50	34.18%	(240,209.78)	123,244.99	51.31%
71150	Alternative Instruction Program	(35,524.50)	15,360.05	43.24%	(2,960.38)	2,507.76	84.71%
71200	Special Education Program	(1,003,669.36)	264,057.29	26.31%	(83,639.11)	56,422.75	67.46%
71300	Career and Technical Education	(129,017.04)	24,339.27	18.87%	(10,751.42)	3,800.59	35.35%
72110	Attendance	(18,971.00)	13,816.36	72.83%	(1,580.92)	0.00	0.00%
72120	Health Services	(52,841.50)	0.00	0.00%	(4,403.46)	0.00	0.00%
72130	Other Student Support	(505,273.28)	173,331.90	34.30%	(42,106.11)	30,196.37	71.71%
72210	Regular Instruction Program	(1,411,334.66)	453,633.06	32.14%	(117,611.22)	74,693.85	63.51%
72220	Special Education Program	(407,002.73)	128,401.47	31.55%	(33,916.89)	23,880.26	70.41%
72230	Career and Technical Education	(8,045.30)	0.00	0.00%	(670.44)	0.00	0.00%
72250	Technology	(198,090.00)	30,487.62	15.39%	(16,507.50)	5,072.45	30.73%
72610	Operation Of Plant	(350,027.75)	330,027.75	94.29%	(29,168.98)	2,000.00	6.86%
72710	Transportation	(28,000.00)	5,237.38	18.70%	(2,333.33)	1,048.00	44.91%
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%
76100	Regular Capital Outlay	(3,420,516.27)	2,447,872.65	71.56%	(285,043.02)	869,272.40	304.96%
99100	Transfers Out	(19,288.34)	8,571.05	44.44%	(1,607.36)	8,571.05	533.24%
	Total Expenditures	**(10,470,119.05)**	**4,880,346.35**	**46.61%**	**(872,509.92)**	**1,200,710.47**	**137.62%**
Total 142	School Federal Projects	**0.00**	**770,505.55**	**100.00%**	**0.00**	**136,922.31**	**0.00%**

143 Central Cafeteria

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43521	Lunch Payments - Children	540,000.00	(155,956.41)	28.88%	45,000.00	(19,124.77)	42.50%
43522	Lunch Payments - Adults	75,000.00	(11,863.60)	15.82%	6,250.00	(1,880.51)	30.09%
43523	Income From Breakfast	85,000.00	(43,097.75)	50.70%	7,083.33	(5,098.60)	71.98%
43525	A La Carte Sales	175,000.00	(108,013.38)	61.72%	14,583.33	(17,308.19)	118.68%
43570	Receipts From Individual Schools	0.00	0.00	0.00%	0.00	0.00	0.00%
44110	Investment Income	1,000.00	(1,490.87)	149.09%	83.33	(28.99)	34.79%
44530	Sale Of Equipment	0.00	(161.04)	0.00%	0.00	0.00	0.00%
47111	USDA School Lunch Program	1,035,000.00	(542,455.70)	52.41%	86,250.00	(88,358.40)	102.44%
47113	Breakfast	540,000.00	(209,392.94)	38.78%	45,000.00	(33,039.24)	73.42%
47114	USDA - Other	35,970.00	(7,566.28)	21.03%	2,997.50	(806.13)	26.89%
47115	USDA Food Service Equipment Grant -	0.00	(19,200.00)	0.00%	0.00	0.00	0.00%
	Total Revenues	**2,486,970.00**	**(1,099,197.97)**	**44.20%**	**207,247.50**	**(165,644.83)**	**79.93%**
Expenditures							
73100	Food Service	(2,899,494.00)	1,603,682.07	55.31%	(241,624.50)	212,426.44	87.92%
	Total Expenditures	**(2,899,494.00)**	**1,603,682.07**	**55.31%**	**(241,624.50)**	**212,426.44**	**87.92%**
Total 143	Central Cafeteria	**(412,524.00)**	**504,484.10**	**122.29%**	**(34,377.00)**	**46,781.61**	**136.08%**

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
40110	Current Property Tax	2,974,879.00	(1,426,087.11)	47.94%	247,906.58	0.00	0.00%
40120	Trustee's Collections - Prior Year	65,000.00	(42,772.19)	65.80%	5,416.67	0.00	0.00%
40125	Trustee's Collections - Bankruptcy	500.00	(71.09)	14.22%	41.67	0.00	0.00%
40130	Cir Clk/Clk & Master Collections-Pr Yr	47,000.00	(11,477.94)	24.42%	3,916.67	0.00	0.00%
40140	Interest And Penalty	15,000.00	(4,693.75)	31.29%	1,250.00	0.00	0.00%
40161	Payments In Lieu Of Taxes - T. V. A.	4,000.00	(1,564.42)	39.11%	333.33	0.00	0.00%
40162	Payments In Lieu Of Taxes-Local	6,000.00	0.00	0.00%	500.00	0.00	0.00%
40210	Local Option Sales Tax	2,455,008.00	(1,249,038.87)	50.88%	204,584.00	0.00	0.00%
40270	Business Tax	35,000.00	(4,703.61)	13.44%	2,916.67	0.00	0.00%
41110	Marriage Licenses	1,300.00	(731.50)	56.27%	108.33	0.00	0.00%
43517	Tuition - Other	2,000.00	(2,000.00)	100.00%	166.67	0.00	0.00%
43570	Receipts From Individual Schools	30,000.00	(3,269.03)	10.90%	2,500.00	0.00	0.00%
43582	Community Service Fees - Adults	200.00	(20.50)	10.25%	16.67	0.00	0.00%
44120	Lease/Rentals/PPP	10,000.00	(985.42)	9.85%	833.33	0.00	0.00%
44170	Miscellaneous Refunds	30,000.00	(2,037.05)	6.79%	2,500.00	3,145.20	-125.81%
44530	Sale Of Equipment	15,000.00	(8,747.88)	58.32%	1,250.00	0.00	0.00%
44560	Damages Recovered From Individuals	3,000.00	(3,997.84)	133.26%	250.00	0.00	0.00%
44570	Contributions & Gifts	15,000.00	(20,175.30)	134.50%	1,250.00	0.00	0.00%
46175	On-Behalf Contributions For OPEB	35,000.00	0.00	0.00%	2,916.67	0.00	0.00%
46510	Tennessee Investment in Student	23,886,562.00	(12,372,984.97)	51.80%	1,990,546.83	0.00	0.00%
46511	Basic Education Program	0.00	0.00	0.00%	0.00	0.00	0.00%
46515	Early Childhood Education	493,047.45	(89,799.13)	18.21%	41,087.29	0.00	0.00%
46520	School Food Service	22,000.00	0.00	0.00%	1,833.33	0.00	0.00%
46550	Driver Education	5,000.00	0.00	0.00%	416.67	0.00	0.00%
46590	Other State Education Funds	240,000.00	(60.00)	0.03%	20,000.00	0.00	0.00%
46610	Career Ladder Program	45,000.00	(23,423.41)	52.05%	3,750.00	0.00	0.00%
46790	Other Vocational	3,000,000.00	(405,678.39)	13.52%	250,000.00	0.00	0.00%
46851	State Revenue Sharing -T.V.A.	230,000.00	(55,885.50)	24.30%	19,166.67	0.00	0.00%
46980	Other State Grants	124,846.74	0.00	0.00%	10,403.90	0.00	0.00%
47640	Rotc Reimbursement	70,000.00	(13,229.20)	18.90%	5,833.33	0.00	0.00%
48990	Other	258,804.00	(95,739.11)	36.99%	21,567.00	0.00	0.00%
49700	Insurance Recovery	10,000.00	(6,112.00)	61.12%	833.33	0.00	0.00%
49800	Transfers In	25,000.00	(8,571.05)	34.28%	2,083.33	0.00	0.00%
	Total Revenues	**34,154,147.19**	**(15,853,856.26)**	**46.42%**	**2,846,178.93**	**3,145.20**	**-0.11%**
Expenditures							
71100	Regular Instruction Program	(16,377,394.00)	8,465,911.27	51.69%	(1,364,782.83)	1,302,552.41	95.44%
71150	Alternative Instruction Program	(288,810.00)	86,878.65	30.08%	(24,067.50)	14,036.32	58.32%

141 General Purpose School

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
71200	Special Education Program	(3,796,162.45)	1,509,214.06	39.76%	(316,346.87)	238,808.96	75.49%
71300	Career and Technical Education	(2,962,073.50)	1,411,236.48	47.64%	(246,839.46)	75,512.24	30.59%
72110	Attendance	(189,631.00)	74,878.94	39.49%	(15,802.58)	10,204.45	64.57%
72120	Health Services	(660,690.00)	293,152.14	44.37%	(55,057.50)	44,598.87	81.00%
72130	Other Student Support	(1,153,235.85)	421,260.55	36.53%	(96,102.99)	94,156.46	97.97%
72210	Regular Instruction Program	(1,601,056.74)	679,168.94	42.42%	(133,421.40)	99,433.45	74.53%
72220	Special Education Program	(133,398.00)	32,294.63	24.21%	(11,116.50)	643.31	5.79%
72230	Career and Technical Education	(507,115.00)	196,348.60	38.72%	(42,259.58)	19,195.61	45.42%
72250	Technology	(451,592.00)	272,904.14	60.43%	(37,632.67)	19,803.21	52.62%
72290	Other Programs	(35,000.00)	23,647.30	67.56%	(2,916.67)	579.54	19.87%
72310	Board Of Education	(716,203.00)	397,638.64	55.52%	(59,683.58)	1,978.51	3.31%
72320	Director Of Schools	(328,338.00)	159,735.76	48.65%	(27,361.50)	20,300.07	74.19%
72410	Office Of The Principal	(2,014,392.00)	804,545.72	39.94%	(167,866.00)	116,161.22	69.20%
72510	Fiscal Services	(50,000.00)	0.00	0.00%	(4,166.67)	0.00	0.00%
72610	Operation Of Plant	(2,567,000.00)	1,338,774.84	52.15%	(213,916.67)	94,985.85	44.40%
72620	Maintenance Of Plant	(1,333,258.00)	636,679.71	47.75%	(111,104.83)	62,446.31	56.20%
72710	Transportation	(2,631,068.50)	1,440,922.58	54.77%	(219,255.71)	119,773.01	54.63%
72810	Central And Other	(406,863.00)	42,232.78	10.38%	(33,905.25)	5,614.19	16.56%
73100	Food Service	(43,016.00)	0.00	0.00%	(3,584.67)	0.00	0.00%
73300	Community Services	(125,588.15)	43,998.66	35.03%	(10,465.68)	5,717.54	54.63%
73400	Early Childhood Education	(525,088.00)	172,338.52	32.82%	(43,757.33)	29,503.08	67.42%
76100	Regular Capital Outlay	(3,102,000.00)	5,600.00	0.18%	(258,500.00)	0.00	0.00%
	Total Expenditures	**(41,998,973.19)**	**18,509,362.91**	**44.07%**	**(3,499,914.43)**	**2,376,004.61**	**67.89%**
Total 141	General Purpose School	**(7,844,826.00)**	**2,655,506.65**	**33.85%**	**(653,735.50)**	**2,379,149.81**	**363.93%**

142 School Federal Projects

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
44170	Miscellaneous Refunds	0.00	0.00	0.00%	0.00	0.00	0.00%
47131	Vocational Educ - Basic Grants To	72,450.56	(17,714.83)	24.45%	6,037.55	0.00	0.00%
47141	Title 1 Grants To Local Educ Agencies	1,097,988.39	(323,691.49)	29.48%	91,499.03	0.00	0.00%
47143	Special Education - Grants To States	1,164,691.24	(332,111.37)	28.51%	97,057.60	0.00	0.00%
47145	Special Education Preschool Grants	45,797.98	(8,678.47)	18.95%	3,816.50	0.00	0.00%
47146	English Language Acquisition Grants	0.00	(5,954.26)	0.00%	0.00	0.00	0.00%
47147	Safe And Drug-Free Schools-St Grants	217,972.80	599.99	-0.28%	18,164.40	0.00	0.00%
47148	Rural Education	219,820.70	(4,493.62)	2.04%	18,318.39	0.00	0.00%
47189	Eisenhower Prof Development State	160,181.05	(35,769.56)	22.33%	13,348.42	0.00	0.00%
47307	COVID-19 Grant B	1,041,785.69	(970,535.69)	93.16%	86,815.47	0.00	0.00%
47309	COVID-19 Grant D	83,000.00	(1,000.00)	1.20%	6,916.67	0.00	0.00%
47401	American Rescue Plan Act Grant #1	6,011,423.41	(2,272,102.04)	37.80%	500,951.95	0.00	0.00%
47402	American Rescue Plan Act Grant #2	15,017.59	(14,329.99)	95.42%	1,251.47	0.00	0.00%
47403	American Rescue Plan Act Grant #3	276.39	0.00	0.00%	23.03	0.00	0.00%
47404	American Rescue Plan Act Grant #4	18,417.96	(4,997.85)	27.14%	1,534.83	0.00	0.00%
47590	Other Federal Through State	321,295.29	(119,061.62)	37.06%	26,774.61	0.00	0.00%
	Total Revenues	**10,470,119.05**	**(4,109,840.80)**	**39.25%**	**872,509.92**	**0.00**	**0.00%**
Expenditures							
71100	Regular Instruction Program	(2,882,517.32)	1,072,359.19	37.20%	(240,209.78)	87,148.69	36.28%
71150	Alternative Instruction Program	(35,524.50)	18,181.28	51.18%	(2,960.38)	2,821.23	95.30%
71200	Special Education Program	(1,003,669.36)	311,942.60	31.08%	(83,639.11)	47,885.31	57.25%
71300	Career and Technical Education	(129,017.04)	28,857.01	22.37%	(10,751.42)	4,517.74	42.02%
72110	Attendance	(18,971.00)	13,816.36	72.83%	(1,580.92)	0.00	0.00%
72120	Health Services	(52,841.50)	0.00	0.00%	(4,403.46)	0.00	0.00%
72130	Other Student Support	(505,273.28)	193,868.81	38.37%	(42,106.11)	20,536.91	48.77%
72210	Regular Instruction Program	(1,411,334.66)	498,992.74	35.36%	(117,611.22)	45,359.68	38.57%
72220	Special Education Program	(407,002.73)	154,655.82	38.00%	(33,916.89)	26,254.35	77.41%
72230	Career and Technical Education	(8,045.30)	0.00	0.00%	(670.44)	0.00	0.00%
72250	Technology	(198,090.00)	35,560.06	17.95%	(16,507.50)	5,072.44	30.73%
72610	Operation Of Plant	(350,027.75)	330,027.75	94.29%	(29,168.98)	0.00	0.00%
72710	Transportation	(28,000.00)	5,957.88	21.28%	(2,333.33)	720.50	30.88%
73100	Food Service	0.00	0.00	0.00%	0.00	0.00	0.00%
76100	Regular Capital Outlay	(3,420,516.27)	2,447,872.65	71.56%	(285,043.02)	0.00	0.00%
99100	Transfers Out	(19,288.34)	8,571.05	44.44%	(1,607.36)	0.00	0.00%
	Total Expenditures	**(10,470,119.05)**	**5,120,663.20**	**48.91%**	**(872,509.92)**	**240,316.85**	**27.54%**
Total 142	School Federal Projects	**0.00**	**1,010,822.40**	**100.00%**	**0.00**	**240,316.85**	**0.00%**

143 Central Cafeteria

Account	Description	Year-To-Date Budget Estimate	Year-To-Date Actual	Year-To-Date % of Budget	Month-To-Date Estimate Avg/Mth	Month-To-Date Actual	Month-To-Date % of Avg
Revenues							
43521	Lunch Payments - Children	540,000.00	(155,956.41)	28.88%	45,000.00	0.00	0.00%
43522	Lunch Payments - Adults	75,000.00	(11,863.60)	15.82%	6,250.00	0.00	0.00%
43523	Income From Breakfast	85,000.00	(43,097.75)	50.70%	7,083.33	0.00	0.00%
43525	A La Carte Sales	175,000.00	(107,850.38)	61.63%	14,583.33	163.00	-1.12%
43570	Receipts From Individual Schools	0.00	0.00	0.00%	0.00	0.00	0.00%
44110	Investment Income	1,000.00	(1,490.87)	149.09%	83.33	0.00	0.00%
44530	Sale Of Equipment	0.00	(161.04)	0.00%	0.00	0.00	0.00%
47111	USDA School Lunch Program	1,035,000.00	(542,455.70)	52.41%	86,250.00	0.00	0.00%
47113	Breakfast	540,000.00	(209,392.94)	38.78%	45,000.00	0.00	0.00%
47114	USDA - Other	35,970.00	(7,566.28)	21.03%	2,997.50	0.00	0.00%
47115	USDA Food Service Equipment Grant -	0.00	(19,200.00)	0.00%	0.00	0.00	0.00%
	Total Revenues	**2,486,970.00**	**(1,099,034.97)**	**44.19%**	**207,247.50**	**163.00**	**-0.08%**
Expenditures							
73100	Food Service	(2,899,494.00)	1,788,646.06	61.69%	(241,624.50)	184,963.99	76.55%
	Total Expenditures	**(2,899,494.00)**	**1,788,646.06**	**61.69%**	**(241,624.50)**	**184,963.99**	**76.55%**
Total 143	Central Cafeteria	**(412,524.00)**	**689,611.09**	**167.17%**	**(34,377.00)**	**185,126.99**	**538.52%**

HCBOE ESSER Report January 2024

Allocation Summary

		Allocation:	Must be obligated by:	Amount reimbursed:	Remaining:
ESSER 2.0		$3,497,160.67	September 30, 2023	$3,497,160.67	$0.00
ESSER 3.0		$7,854,126.08	September 30, 2024	$4,250,884.71	$3,603,241.37
Total:		$11,351,286.75		$7,748,045.38	$3,603,241.37

ESSER Recent Developments

Change orders to Phase 1 contract

ESSER Next Steps

ESSER Personnel Funding

Location		Position	Filled
Central Office	$108,273.00	Tutoring Supervisor/Instructional Coach	Yes
Central Office	$18,971.00	Attendance Support	Yes (through Sept 2023)
Central Office	$96,661.00	ESSER Manager	Yes (through Sept 2024)
District	$78,090.00	Technology Specialist	Yes
CES CIS EES EIS	$265,300.00	Tier 1 Instructor/Intervention 4	Yes 3.5 (1 PT)
CIS EHIS	$148,594.00	STEM Teacher 2	Yes 2
Alt School	$35,524.50	PT Alt School Tutor	Yes
Middle Schools	$64,590.00	PT SpEd Tutors 2	Yes 1
All Schools	$100,760.40	Part-time Spec. Ed. Assistants 8	Yes 5
High Schools	$122,426.00	Math and Language Tutors 3	Yes 2
District	$12,841.50	Summer Nurses 2	
District	$13,326.93	Summer Social Workers 3	
District	$265,625.52	Summer Teachers 39 and assistants 23	

HCBOE ESSER Report February 2024

Allocation Summary

		Allocation:	Must be obligated by:	Amount reimbursed:	Remaining:
ESSER 2.0		$3,497,160.67	September 30, 2023	$3,497,160.67	$0.00
ESSER 3.0		$7,854,126.08	September 30, 2024	$4,681,785.15	$3,172,340.93
Total:		$11,351,286.75		$8,178,945.82	$3,172,340.93

ESSER Recent Developments

Change orders to Phase 1 contract

Budget Amendment

ESSER Next Steps

ESSER Personnel Funding

Location		Position	Filled
Central Office	$108,273.00	Tutoring Supervisor/Instructional Coach	Yes
Central Office	$18,971.00	Attendance Support	Yes (through Sept 2023)
Central Office	$96,661.00	ESSER Manager	Yes (through Sept 2024)
District	$78,090.00	Technology Specialist	Yes
CES CIS EES EIS	$265,300.00	Tier 1 Instructor/Intervention 4	Yes 3.5 (1 PT)
CIS EHIS	$148,594.00	STEM Teacher 2	Yes 2
Alt School	$35,524.50	PT Alt School Tutor	Yes
Middle Schools	$64,590.00	PT SpEd Tutors 2	Yes 1
All Schools	$100,760.40	Part-time Spec. Ed. Assistants 8	Yes 5
High Schools	$122,426.00	Math and Language Tutors 3	Yes 2
District	$12,841.50	Summer Nurses 2	
District	$13,326.93	Summer Social Workers 3	
District	$265,625.52	Summer Teachers 39 and assistants 23	

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: Centerville Elementary School School No. 005 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	55	44	99	105	94.9283	105.3571
01	54	54	108	117	107.7141	117.0000
02	40	53	93	101	94.0712	101.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	149	151	300	323	296.7137	323.3571
N	2		2	2	1.7142	2.0000
GRAND TOTAL	151	151	302	325	298.4280	325.3571

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: Centerville Intermediate School No. 007 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03	57	43	100	112	101.4998	110.8571
04	52	46	98	108	97.9284	107.5714
05	61	44	105	113	101.2140	112.8571
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	170	133	303	333	300.6423	331.2857
N	4		4	5	4.1428	5.0000
GRAND TOTAL	174	133	307	338	304.7851	336.2857

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: East Hickman Elementary School School No. 015 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	46	43	89	97	89.6427	97.0000
01	46	55	101	106	96.1426	106.2142
02	65	48	113	122	111.5712	121.9285
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	157	146	303	325	297.3566	325.1428
N	4	1	5	6	4.7142	6.0000
GRAND TOTAL	161	147	308	331	302.0708	331.1428

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: East Hickman Intermediate School No. 016 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03	62	61	123	129	119.3569	129.7857
04	62	59	121	128	119.4284	128.8571
05	47	54	101	106	100.5712	107.8571
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	171	174	345	363	339.3566	366.4999
N	1	1	2	2	1.9285	2.0000
GRAND TOTAL	172	175	347	365	341.2852	368.4999

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: East Hickman Middle School School No. 017 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06	65	53	118	128	118.8569	128.7857
07	62	54	116	124	111.2854	124.9285
08	61	42	103	110	102.9284	110.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	188	149	337	362	333.0708	363.7142
N	2		2	2	1.8571	2.0000
GRAND TOTAL	190	149	339	364	334.9280	365.7142

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: East Hickman High School School No. 018 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09	62	47	109	122	113.1427	122.0000
10	50	43	93	106	97.4998	106.0000
11	54	50	104	114	99.3331	112.9047
12	53	46	99	100	90.2855	99.5000
K-12	219	186	405	442	400.2611	440.4047
N	4		4	4	4.0000	4.0000
GRAND TOTAL	223	186	409	446	404.2611	444.4047

School District: Hickman County District No. 410 Date 01/10/24 Month of School ___
School Name: Hickman County Learning Academ School No. 019 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06				1	.9285	1.0000
07				1	1.0000	1.0000
08				1	.7857	.7857
09				2	1.1428	2.0000
10				4	2.9285	4.0000
11				5	3.2142	4.8571
12	1	2	3	9	5.9999	9.0000
K-12	1	2	3	23	15.9999	22.6428
N					.0000	.0000
GRAND TOTAL	1	2	3	23	15.9999	22.6428

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: Hickman County Middle School School No. 020 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06	52	57	109	117	109.9284	116.9285
07	63	32	95	101	93.4284	101.0000
08	46	55	101	105	96.7855	105.0714
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	161	144	305	323	300.1424	322.9999
N	4	1	5	6	5.5714	6.0000
GRAND TOTAL	165	145	310	329	305.7138	328.9999

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: Hickman County High School School No. 030 No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09	60	35	95	106	99.3570	106.0000
10	59	55	114	122	112.7141	122.0000
11	55	46	101	104	97.4998	104.1428
12	47	47	94	97	87.6426	97.0000
K-12	221	183	404	429	397.2136	429.1428
N	4		4	4	3.7857	4.0000
GRAND TOTAL	225	183	408	433	400.9994	433.1428

School District: Hickman County District No. 410 Date 01/10/24 Month of School ____
School Name: District Summary School No. ____ No. of Days In Session: 14
Prepared By: _____ Phone: _____ Begin Date: 12/01/23 End Date: 12/31/23

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	101	87	188	202	184.5711	202.3571
01	100	109	209	223	203.8567	223.2142
02	105	101	206	223	205.6425	222.9285
03	119	104	223	241	220.8567	240.6428
04	114	105	219	236	217.3568	236.4285
05	108	98	206	219	201.7853	220.7142
06	117	110	227	246	229.7139	246.7142
07	125	86	211	226	205.7139	226.9285
08	107	97	204	216	200.4997	215.8571
09	122	82	204	230	213.6425	230.0000
10	109	98	207	232	213.1425	232.0000
11	109	96	205	223	200.0472	221.9047
12	101	95	196	206	183.9282	205.5000
K-12	1,437	1,268	2,705	2,923	2680.7574	2925.1903
N	25	3	28	31	27.7142	31.0000
GRAND TOTAL	1,462	1,271	2,733	2,954	2708.4716	2956.1903

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

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: Centerville Elementary School School No. 005 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	55	44	99	103	94.4164	103.0000
01	54	55	109	116	108.4997	116.1666
02	40	54	94	103	96.5831	102.2499
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	149	153	302	322	299.4992	321.4166
N	2		2	2	1.9166	2.0000
GRAND TOTAL	151	153	304	324	301.4159	323.4166

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: Centerville Intermediate School No. 007 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03	57	43	100	110	104.0831	110.2499
04	52	47	99	110	102.9997	108.6666
05	61	44	105	112	106.8331	113.3333
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	170	134	304	332	313.9159	332.2499
N	4		4	5	4.7499	5.0000
GRAND TOTAL	174	134	308	337	318.6659	337.2499

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: East Hickman Elementary School School No. 015 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	45	43	88	97	89.7498	97.0000
01	46	54	100	105	97.4997	105.0000
02	64	49	113	125	116.3330	124.4999
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	155	146	301	327	303.5825	326.4999
N	5	1	6	7	6.4166	7.0000
GRAND TOTAL	160	147	307	334	309.9992	333.4999

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County
District No. 410 Date 01/31/24 Month of School ____
School Name: East Hickman Intermediate
School No. 016 No. of Days In Session: 12
Prepared By: _____
Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03	62	60	122	128	121.2497	128.8333
04	61	59	120	127	117.1663	127.4166
05	47	53	100	106	100.0831	105.9166
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	170	172	342	361	338.4992	362.1666
N	2	1	3	3	2.3333	3.0000
GRAND TOTAL	172	173	345	364	340.8325	365.1666

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: East Hickman Middle School School No. 017 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06	64	54	118	128	118.2496	127.8333
07	62	52	114	124	115.6663	123.6666
08	62	42	104	110	102.5830	109.5833
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	188	148	336	362	336.4990	361.0832
N	3		3	3	2.2499	3.0000
GRAND TOTAL	191	148	339	365	338.7490	364.0832

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: East Hickman High School School No. 018 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09	63	47	110	122	109.3330	122.3333
10	51	43	94	107	96.7497	106.9166
11	54	49	103	110	99.2496	109.9166
12	54	46	100	101	91.7497	100.9166
K-12	222	185	407	440	397.0820	440.0832
N	4	1	5	5	4.4999	5.0000
GRAND TOTAL	226	186	412	445	401.5820	445.0832

Hickman County School District
Director's Monthly Membership Attendance Report

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: Hickman County Learning Academ School No. 019 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06				1	1.0000	1.0000
07				2	1.9166	1.9166
08					.5000	.5000
09				2	.6666	2.0000
10				2	2.1666	2.1666
11				6	3.5999	5.1000
12	1	2	3	8	5.4999	8.0000
K-12	1	2	3	21	15.3499	20.6833
N					.0000	.0000
GRAND TOTAL	1	2	3	21	15.3499	20.6833

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: Hickman County Middle School School No. 020 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06	52	56	108	120	109.8330	119.5833
07	63	32	95	102	93.7497	101.9166
08	45	55	100	106	95.9164	104.8333
09					.0000	.0000
10					.0000	.0000
11					.0000	.0000
12					.0000	.0000
K-12	160	143	303	328	299.4992	326.3333
N	4	1	5	6	5.5833	6.0000
GRAND TOTAL	164	144	308	334	305.0825	332.3333

School District: Hickman County District No. 410 Date 01/31/24 Month of School ___
School Name: Hickman County High School School No. 030 No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K					.0000	.0000
01					.0000	.0000
02					.0000	.0000
03					.0000	.0000
04					.0000	.0000
05					.0000	.0000
06					.0000	.0000
07					.0000	.0000
08					.0000	.0000
09	60	36	96	105	96.8330	105.4166
10	59	57	116	123	114.1663	123.3333
11	54	46	100	105	97.9997	104.7500
12	47	48	95	98	86.1663	98.5833
K-12	220	187	407	431	395.1655	432.0833
N	4		4	4	3.4166	4.0000
GRAND TOTAL	224	187	411	435	398.5822	436.0833

School District: Hickman County District No. 410 Date 01/31/24 Month of School ____
School Name: District Summary School No. ____ No. of Days In Session: 12
Prepared By: _____ Phone: _____ Begin Date: 01/01/24 End Date: 01/31/24

Grade	Net Enrollment to Date			End of Month Membership	Average Daily Attendance	Average Daily Membership
	Male	Female	Total			
K	100	87	187	200	184.1662	200.0000
01	100	109	209	221	205.9994	221.1666
02	104	103	207	228	212.9161	226.7499
03	119	103	222	238	225.3328	239.0833
04	113	106	219	237	220.1661	236.0833
05	108	97	205	218	206.9162	219.2499
06	116	110	226	249	229.0827	248.4166
07	125	84	209	228	211.3328	227.4999
08	107	97	204	216	198.9995	214.9166
09	123	83	206	229	206.8327	229.7499
10	110	100	210	232	213.0827	232.4166
11	108	95	203	221	200.8494	219.7666
12	102	96	198	207	183.4160	207.4999
K-12	1,435	1,270	2,705	2,924	2699.0930	2922.5997
N	28	4	32	35	31.1665	35.0000
GRAND TOTAL	1,463	1,274	2,737	2,959	2730.2595	2957.5997

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

Person Data

School	Total Negative Balance
Centerville Elementary School	-$355.14
Centerville Intermediate	-$701.94
East Hickman Elementary	-$381.76
East Hickman High School	-$683.41
East Hickman Intermediate	-$351.16
East Hickman Middle	-$108.19
Hickman County High School	-$1,396.57
Hickman Middle School	-$479.06
	-$4,457.23

Number of Records: 8

FILTERS

Name(s)	Value(s)
Enrolled On	1/9/2024
Ignore Zero Balances	✓
Only Negative Balances	✓

Person Data

School	Total Negative Balance
Centerville Elementary School	-$312.04
Centerville Intermediate	-$671.74
East Hickman Elementary	-$253.95
East Hickman High School	-$601.51
East Hickman Intermediate	-$294.36
East Hickman Middle	-$91.79
Hickman County High School	-$1,272.16
Hickman Middle School	-$385.74
	-$3,883.29

Number of Records: 8

FILTERS	
Name(s)	**Value(s)**
Enrolled On	1/30/2024
Ignore Zero Balances	✓
Only Negative Balances	✓

Account Activity Summary
Hickman
10/01/2023 - 12/31/2023

Beginning Value - Investment Account	$	*2,378,971.25*
Beginning Value - Alternative Invest. Acct.	$	239,023.38
Total Beginning Value[1] See Definitions	**$**	**2,617,994.63**
Additions[2]		
Contributions[3]	$	-
Dividends & Interest[4]	$	54,198.00
Withdrawals[5]		
TSBA Fee[6]	$	(1,636.25)
MS Fees[7]	$	(1,075.16)
System Distributions[8]	$	-
Unadjusted Investment Earnings[9]	$	193,775.95
Ending Value - Investment Account	$	2,604,507.96
Ending Value - Alternative Invest. Acct.	$	258,749.21
Total Ending Value[10]	**$**	**2,863,257.17**

Definitions:

1. Beginning Value: The total account value at the start of business on the first day of the specified reporting period.

2. Additions: All credits to the account in which total account value is increased within the specified reporting period.

3. Contributions: The sum of total cash deposits and/or other asset transfers into the Morgan Stanley account from outside of the Morgan Stanley account and by instruction of the client within the specified reporting period.

4. Dividends and Interest: The sum of all dividend, interest, and capital gain payments credited to the account and those in the which settlement date lies within the specified reporting period. **NOTE**: Any dividend, interest, or capital gain distribution in which a settlement date lies outside of the reporting period or in which was included in the beginning value will not be included 'Dividends and Interest' total for the period.

5. Withdrawals: The sum of total cash and/or other asset transfers out of the Morgan Stanley account to any other account whether inside or outside of the firm.

6. TSBA Fee: The fee calculated by instruction of the client and is based on the account value at the end of business on the last day of the prior quarter.

7. MS Fees: The sum of all quarterly fees charged by Morgan Stanley and any adjustments made to this charge within the specified reporting period in which client is in agreement for investment advisory and brokerage services provided.

8. System Distributions: The sum of any distributions to the beneficiary (public school system) of the GASB 45 Trust within the specified reporting period.

9. Unadjusted Investment Earnings: The earnings of asset investments in the Morgan Stanley account unadjusted for any fees charged or withdrawals in the account by instruction of Morgan Stanley or the client and within the specified reporting period.

10. Ending Value: The Account Value at the end of business on the last day of the specified reporting period.

The information and data contained in this report are from sources considered reliable, but their accuracy and completeness is not guaranteed. This report has been prepared for illustrative purposes only and is not intended to be used as a substitute for monthly transaction statements you receive on a regular basis from Morgan Stanley Smith Barney LLC. Please compare the data on this document carefully with your monthly statements to verify its accuracy. The Company strongly encourages you to consult with your own accountants or other advisors with respect to any tax questions.

Account Contribution Summary
Hickman
10/01/2023 - 12/31/2023

ACTIVITY DATE	ACTIVITY	DESCRIPTION		TYPE
		Total Deposits	**0.00**	

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Account Dividend & Interest Summary
Hickman
10/01/2023 - 12/31/2023

ACTIVITY DATE	ACTIVITY	DESCRIPTION		TYPE
10/02/2023	Dividend	ISHARES CORE S&P U.S. GROWTH	603.71	Cash
10/02/2023	Dividend	ISHARES CORE S&P U.S. VALUE	830.32	Cash
10/02/2023	Dividend	PGIM SHORT-TERM CORP BOND Z	745.86	Cash
10/02/2023	Dividend	PGIM TOTAL RETURN BOND Z	1,642.23	Cash
10/02/2023	Dividend	BLACKROCK HIGH EQ INCOME INST	1,028.44	Cash
10/17/2023	Dividend	PERFORMANCE TRUST STRAT BD I	1,520.08	Cash
10/31/2023	Interest Income	MORGAN STANLEY PRIVATE BANK NA	2.72	Cash
10/31/2023	Interest Income	MORGAN STANLEY BANK N.A.	0.24	Cash
11/01/2023	Dividend	PGIM SHORT-TERM CORP BOND Z	787.69	Cash
11/01/2023	Dividend	PGIM TOTAL RETURN BOND Z	1,868.99	Cash
11/01/2023	Dividend	BLACKROCK HIGH EQ INCOME INST	805.30	Cash
11/16/2023	Dividend	PERFORMANCE TRUST STRAT BD I	1,292.42	Cash
11/29/2023	Interest Income	MORGAN STANLEY PRIVATE BANK NA	2.35	Cash
11/30/2023	Interest Income	MORGAN STANLEY PRIVATE BANK NA	0.21	Cash
11/30/2023	Interest Income	MORGAN STANLEY BANK N.A.	0.35	Cash
12/01/2023	Dividend	PGIM SHORT-TERM CORP BOND Z	776.47	Cash
12/01/2023	Dividend	PGIM TOTAL RETURN BOND Z	1,898.94	Cash
12/01/2023	Dividend	BLACKROCK HIGH EQ INCOME INST	1,116.20	Cash
12/11/2023	LT Cap Gain	PGIM JENNISON GROWTH Z	15,180.85	Cash
12/15/2023	Dividend	AMERICAN EUROPACIFIC GRW F2	1,937.33	Cash
12/15/2023	Dividend	THORNBURG INTL GROWTH I	596.64	Cash
12/15/2023	Dividend	OAKMARK FUND INSTITUTIONAL	1,917.76	Cash
12/15/2023	LT Cap Gain	AMERICAN EUROPACIFIC GRW F2	2,407.78	Cash
12/18/2023	Dividend	PERFORMANCE TRUST STRAT BD I	2,696.78	Cash
12/20/2023	Dividend	DWS SMALL CAP CORE S	228.54	Cash
12/20/2023	Dividend	JOHN HANCOCK DISPLND VAL INST	1,874.54	Cash
12/20/2023	LT Cap Gain	JOHN HANCOCK DISPLND VAL INST	10,214.82	Cash
12/20/2023	ST Cap Gain	JOHN HANCOCK DISPLND VAL INST	184.10	Cash
12/27/2023	Dividend	ISHARES CORE MSCI EAFE ETF	1,405.26	Cash
12/27/2023	Dividend	ISHARES CORE S&P U.S. GROWTH	239.22	Cash
12/27/2023	Dividend	ISHARES CORE S&P U.S. VALUE	379.20	Cash
12/29/2023	Interest Income	MORGAN STANLEY PRIVATE BANK NA	11.61	Cash

12/29/2023	Interest Income	MORGAN STANLEY BANK N.A.	1.05	Cash
		Total Dividends and Interest	**54,198.00**	

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Account Fee Summary
Hickman
10/01/2023 - 12/31/2023

ACTIVITY DATE	ACTIVITY	DESCRIPTION		TYPE
10/06/2023	Service Fee	ADV FEE 10/01-10/31	-358.97	Cash
10/11/2023	CASH TRANSFER	FUNDS TRANSFERRED	-1,636.25	Cash
10/18/2023	Service Fee Adj	NET PLATFORM CREDIT	0.02	Cash
11/07/2023	Service Fee	ADV FEE 11/01-11/30	-340.62	Cash
12/07/2023	Service Fee	ADV FEE 12/01-12/31	-375.59	Cash
		Total Withdrawals	**-2,711.41**	

***Cash Balance Includes Cash, Bank Deposits, MMF Balance, and Unsettled Cash.**

Unless otherwise indicated, this information is not intended to be a substitute for the official account statements that you receive from us. This information is approximate and subject to adjustment, updating and correction and is for illustrative and general reference purposes only. We are not responsible for any clerical, computational or other inaccuracies, errors or omissions. We obtain market values and other data from various standard quotation services and other sources, which we believe to be reliable. However, we do not warrant or guarantee the accuracy or completeness of any such information. The values that you actually receive in the market for any investment may be higher or lower than the values reflected herein. To the extent there are any discrepancies between your official account statement and this information, you should rely on the official account statement. This information should not be considered as the sole basis for any investment decision. The Bank Deposit Program (BDP) is a cash sweep feature whereby clients can chose to have their available free credit balances automatically deposited into interest bearing, FDIC-insured deposit accounts at up to three banks ("Program Banks"): (1) Morgan Stanley Bank, N.A. and/or Morgan Stanley Private Bank, National Association (together, the "Morgan Stanley Banks"), or (2) Citibank, N.A. The Program Banks are FDIC members. Morgan Stanley Smith Barney LLC ("Morgan Stanley") is a registered broker-dealer, not a bank. Morgan Stanley and the Morgan Stanley Banks are affiliates. Unless specifically disclosed to you in writing, other investments and services offered to you through Morgan Stanley are not insured by the FDIC, are not deposits of or other obligations of, or guaranteed by, the Program Banks and involve investment risks, including possible loss of principal amount invested. External Assets - Certain assets listed in this view are based upon information provided by you, your client or other external sources and are not part of accounts that you manage at Morgan Stanley. Assets not held with Morgan Stanley may not be covered by SIPC protection or by additional protection under Morgan Stanleyâ€™s excess insurance coverage plans. Morgan Stanley may include information about these external assets in this view solely as a service to you, and Morgan Stanley is not responsible for the accuracy of any information provided by external sources, including but not limited to, you, your client or another financial institution. You are responsible for ensuring the accuracy of such information. Generally, any financial institution that holds securities is responsible for year-end reporting (Internal Revenue Service (IRS) Form 1099) and separate periodic statements, which may vary from Morgan Stanley's information due to different tax reporting periods.

The information and data contained in this report are from sources considered reliable, but their accuracy and completeness is not guaranteed. This report has been prepared for illustrative purposes only and is not intended to be used as a substitute for monthly transaction statements you receive on a regular basis from Morgan Stanley Smith Barney LLC. Please compare the data on this document carefully with your monthly statements to verify its accuracy. The Company strongly encourages you to consult with your own accountants or other advisors with respect to any tax questions.

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

January 24, 2024

NOTIFICATION OF AUDIT RELEASE

Hickman County Official:

The Division of Local Government Audit will release the Annual Financial Report of Hickman County, Tennessee, for the year ended June 30, 2023, on January 26, 2024. A PDF file containing this report has been provided to the county mayor, road superintendent, director of schools, and the county's finance director. Interested officials and citizens may obtain a copy of the PDF file from one of the officials noted above. Also, this report will be available for inspection at https://comptroller.tn.gov/office-functions/la.html.

Auditors are available to meet with the county's Audit Committee to discuss all aspects of the audit upon the request of that committee. Requests should be made to the Middle Tennessee audit manager for available dates and times:

Middle Tennessee Audit Manager – Jeff Bailey 615-401-7841 or jeff.bailey@cot.tn.gov

Included with this notice is a copy of the Summary of Audit Findings.

Very truly yours,

James R. Arnette, Director

Media contact:
John Dunn, Director of Communications, 615.401.7755 or john.dunn@cot.tn.gov

TENNESSEE COMPTROLLER OF THE TREASURY

ANNUAL FINANCIAL REPORT

Hickman County, Tennessee

For the Year Ended June 30, 2023

Jason E. Mumpower
Comptroller of the Treasury

DIVISION OF
LOCAL GOVERNMENT AUDIT

ANNUAL FINANCIAL REPORT

HICKMAN COUNTY, TENNESSEE

FOR THE YEAR ENDED JUNE 30, 2023

COMPTROLLER OF THE TREASURY
JASON E. MUMPOWER

DIVISION OF LOCAL GOVERNMENT AUDIT
JAMES R. ARNETTE
Director

JEFF BAILEY, CPA, CGFM, CFE
Audit Manager

This financial report is available at www.comptroller.tn.gov.

HICKMAN COUNTY, TENNESSEE
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Summary of Audit Findings

Annual Financial Report
Hickman County, Tennessee
For the Year Ended June 30, 2023

Scope

We have audited the basic financial statements of Hickman County as of and for the year ended June 30, 2023.

Results

Our report on Hickman County's financial statements is unmodified.

Our audit resulted in two findings and one recommendation. We have reviewed the finding that has a recommendation for corrective action with Hickman County management. The detailed findings, the recommendation, and management's response are included in the Single Audit section of this report.

Findings

The following is a summary of the audit findings:

OFFICE OF COUNTY MAYOR

- Some funds were not deposited within three days of collection at the ambulance service.

HICKMAN COUNTY

- Operations of the Hickman County Maintenance Department are currently being reviewed.

Introductory Section

Hickman County Officials
June 30, 2023

Officials

Jim Bates, County Mayor
Ronald Coates, Road Superintendent
Michelle Gilbert, Director of Schools
Lisa Hellmann, Trustee
Delton Mayberry, Assessor of Property
Casey Dorton, County Clerk
Dana Nicholson, Circuit and General Sessions Courts Clerk
Loren Roberts, Clerk and Master
Angie Luckett, Register of Deeds
Jason Craft, Sheriff
Crystal Fitzgerald, Finance Director

Board of County Commissioners

Keith Nash, Chairman
Claude Callicott, Chairman Pro-tem
Dusty Jordan
Ron Mayberry
Wylie McNair
Carla Moore
Ricky Murray
Matthew Barnhill
Clay Chessor
Danny Clark
Todd Collins
Wayne Thomasson
Steve Gianakos
Devin Pickard

Financial Management Committee

Dusty Jordan, Chairman
Jim Bates, County Mayor
Ronald Coates, Road Superintendent
Michelle Gilbert, Director of Schools
Todd Collins
Carla Moore
Clay Chessor

Highway Commission

Carl Sullivan, Chairman
Sammy Creech
John Hinson
Johnny Martin
David Redden
Thomas Morrow
Leroy Tidwell

(Continued)

Hickman County Officials (Cont.)

Board of Education

Timothy Hobbs, Chairman
Ronald Gammons
Sherri Baker
Christy Mays
Vance Willis
Doug Lane
James Hudgins

Health Foundation Board of Directors

Steve Heathcote, Chairman
Ricky Murray
Ronald Mayberry
Carla Moore
Danny Clark
Wylie McNair
Crystal Fitzgerald, Finance Director

Audit Committee

Robert Bowman, Chairman
Claude Callicott
Dusty Jordan
Wayne Thommasson
Steve Phillips
Keith Nash

FINANCIAL SECTION

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

Independent Auditor's Report

Hickman County Mayor and
Board of County Commissioners
Hickman County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hickman County, Tennessee, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

In our opinion, based our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hickman County, Tennessee, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General, American Rescue Plan Act, and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Internal School Fund of the Hickman County School Department (a discretely presented component unit), which represent three percent, 3.2 percent, and 3.2 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit. Those amounts were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to amounts included for the Hickman County School Department's Internal School Fund, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hickman County and to meet our other ethical responsibilities, in accordance with the relevant

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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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Hickman County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's 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 auditor's 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 Hickman County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Hickman County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in the county's net pension liability (asset) and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension liability (asset), and schedules of county and school changes in the total other postemployment benefits liability and related ratios, as listed under Required Supplementary Information in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hickman County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Hickman County School Department (a discretely presented component unit), and miscellaneous schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Hickman County School Department (a discretely presented component unit), and miscellaneous schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Requirements by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2023, on our consideration of Hickman County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Hickman County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hickman County's internal control over financial reporting and compliance.

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 5, 2023

JEM/tg

Basic Financial Statements

Exhibit A

Hickman County, Tennessee
Statement of Net Position
June 30, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hickman County School Department
ASSETS				
Cash	$ 56,245	$ 550	$ 56,795	$ 1,662,765
Equity in Pooled Cash and Investments	17,543,107	879,907	18,423,014	10,591,189
Accounts Receivable	6,511,304	886,135	7,397,439	6,186
Allowance for Uncollectibles	(5,783,385)	(669,026)	(6,452,411)	1,890,913
Due from Other Governments	1,061,812	5,286	1,067,098	0
Property Taxes Receivable	10,291,534	0	10,291,534	3,307,170
Allowance for Uncollectible Property Taxes	(784,722)	0	(784,722)	(253,112)
Internal Balances	(35,460)	35,460	0	0
Restricted Assets:				
Amounts Accumulated for OPEB Benefits	0	0	0	2,691,817
Amounts Accumulated for Pension Benefits	0	0	0	461,207
Other Restricted Assets	165,000	0	165,000	0
Net Pension Asset - Teacher Retirement Plan	0	0	0	99,103
Net Pension Asset - Teacher Legacy Pension Plan	0	0	0	4,270,355
Capital Assets:				
Assets Not Depreciated:				
Land	348,695	145,004	493,699	1,018,261
Construction in Progress	0	0	0	794,092
Assets Net of Accumulated Depreciation:				
Buildings and Improvements	8,981,282	499,594	9,480,876	24,108,542
Other Capital Assets	2,556,033	418,968	2,975,001	4,993,648
Infrastructure	22,482,574	0	22,482,574	8,615
Total Assets	$ 63,394,019	$ 2,201,878	$ 65,595,897	$ 55,650,751
DEFERRED OUTFLOWS OF RESOURCES				
Pension Changes in Proportion	$ 0	$ 0	$ 0	$ 39,474
Pension Changes in Experience	167,133	9,019	176,152	791,690
Pension Changes in Assumptions	1,199,087	64,706	1,263,793	3,392,576
Pension Changes in Investment Earnings	57,450	3,100	60,550	133,069
Pension Contributions After Measurement Date	873,820	47,154	920,974	1,608,653
OPEB Changes in Assumptions	0	0	0	459,254
OPEB Changes in Experience	59,113	3,553	62,666	681,067
OPEB Changes in Proportion	0	0	0	180,265
OPEB Benefits Paid After Measurement Date	0	0	0	149,966
Total Deferred Outflows of Resources	$ 2,356,603	$ 127,532	$ 2,484,135	$ 7,436,014

(Continued)

Exhibit A

Hickman County, Tennessee
Statement of Net Position (Cont.)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hickman County School Department
LIABILITIES				
Accounts Payable	$ 62,609	$ 58,085	$ 120,694	$ 84,514
Payroll Deduction Payable	0	0	0	456,668
Accrued Interest Payable	19,636	0	19,636	0
Due to Litigant, Heirs, and Others	5,227	0	5,227	0
Other Current Liabilities	680	0	680	0
Noncurrent Liabilities:				
Due Within One Year - Debt	2,188,514	77,000	2,265,514	0
Due Within One Year - Other	99,603	17,670	117,273	0
Due in More Than One Year - Debt	14,313,885	299,000	14,612,885	0
Due in More Than One Year - Other	4,097,627	271,033	4,368,660	5,014,207
Total Liabilities	$ 20,787,781	$ 722,788	$ 21,510,569	$ 5,555,389
DEFERRED INFLOWS OF RESOURCES				
Deferred Current Property Taxes	$ 9,271,166	$ 0	$ 9,271,166	$ 2,974,880
Pension Changes in Proportion	0	0	0	38,026
Pension Changes in Experience	0	0	0	781,771
OPEB Changes in Assumptions	400,487	24,073	424,560	908,968
OPEB Changes in Experience	0	0	0	801,880
OPEB Changes in Proportion	0	0	0	386,568
Total Deferred Inflows of Resources	$ 9,671,653	$ 24,073	$ 9,695,726	$ 5,892,093
NET POSITION				
Net Investment in Capital Assets	$ 28,055,111	$ 687,566	$ 28,742,677	$ 30,923,158
Restricted for:				
General Government	5,131,867	0	5,131,867	0
Administration of Justice	302,888	0	302,888	0
Public Safety	219,970	0	219,970	0
Public Health and Welfare	297,183	0	297,183	0
Social, Cultural, and Recreational Services	165,972	0	165,972	0
Highway	2,733,109	0	2,733,109	0
Debt Service	4,175,050	0	4,175,050	0
Capital Projects	630,748	0	630,748	0
Education	0	0	0	5,148,293
Pensions	0	0	0	4,830,665
Unrestricted	(6,420,710)	894,983	(5,525,727)	10,737,167
Total Net Position	$ 35,291,188	$ 1,582,549	$ 36,873,737	$ 51,639,283

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

Exhibit B

Hickman County, Tennessee
Statement of Activities
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Hickman County School Department
Primary Government:								
Governmental Activities:								
General Government	$ 3,538,938	$ 394,604	$ 5,029,091	$ 0	$ 1,884,757	$ 0	$ 1,884,757	$ 0
Finance	1,595,657	737,500	0	0	(858,157)	0	(858,157)	0
Administration of Justice	1,189,022	396,546	9,000	0	(783,476)	0	(783,476)	0
Public Safety	5,997,184	372,936	40,381	0	(5,583,867)	0	(5,583,867)	0
Public Health and Welfare	3,287,479	1,126,569	210,381	0	(1,950,529)	0	(1,950,529)	0
Social, Cultural, and Recreational Services	229,304	1,852	0	0	(227,452)	0	(227,452)	0
Agriculture and Natural Resources	205,534	0	0	0	(205,534)	0	(205,534)	0
Highways	4,404,884	12,365	2,796,683	1,469,155	(126,681)	0	(126,681)	0
Education	194,177	0	0	0	(194,177)	0	(194,177)	0
Interest on Long-term Debt	481,440	0	0	0	(481,440)	0	(481,440)	0
Total Governmental Activities	$ 21,123,619	$ 3,042,372	$ 8,085,536	$ 1,469,155	$ (8,526,556)	$ 0	$ (8,526,556)	$ 0
Business-type Activities:								
Solid Waste Disposal	$ 1,898,029	$ 1,597,211	$ 124,106	$ 0	$ 0	$ (176,712)	$ (176,712)	$ 0
Total Primary Government	$ 23,021,648	$ 4,639,583	$ 8,209,642	$ 1,469,155	$ (8,526,556)	$ (176,712)	$ (8,703,268)	$ 0
Component Unit:								
Hickman County School Department	$ 40,384,333	$ 1,941,440	$ 9,017,358	$ 138,158	$ 0	$ 0	$ 0	$ (29,287,377)
Total Component Unit	$ 40,384,333	$ 1,941,440	$ 9,017,358	$ 138,158	$ 0	$ 0	$ 0	$ (29,287,377)

(Continued)

Exhibit B

Hickman County, Tennessee
Statement of Activities (Cont.)

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Hickman County School Department
General Revenues:								
Taxes:								
Property Taxes Levied for General Purposes					$ 9,643,357	$ 0	$ 9,643,357	$ 3,272,680
Property Taxes Levied for Debt Service					92,723	0	92,723	0
Local Option Sales Tax					1,819,014	0	1,819,014	2,858,921
Wheel Tax					827,497	0	827,497	0
Wholesale Beer Tax					220,854	0	220,854	0
Adequate Facilities/Development Tax					304,676	0	304,676	0
Litigation Tax - General					89,670	0	89,670	0
Mineral Severance Tax					71,894	0	71,894	0
Litigation Tax - Jail, Workhouse, or Courthouse					80,831	0	80,831	0
Business Tax					148,828	0	148,828	0
Other Local Taxes					88,358	0	88,358	50,007
Grants and Contributions Not Restricted to Specific Programs					1,179,029	68,068	1,247,097	23,786,513
Unrestricted Investment Income					526,019	15,406	541,425	300,950
Miscellaneous					96,018	0	96,018	479,729
Total General Revenues					$ 15,188,768	$ 83,474	$ 15,272,242	$ 30,748,800
Change in Net Position					$ 6,662,212	$ (93,238)	$ 6,568,974	$ 1,461,423
Net Position, July 1, 2022					28,628,976	1,675,787	30,304,763	50,177,860
Net Position, June 30, 2023					$ 35,291,188	$ 1,582,549	$ 36,873,737	$ 51,639,283

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

Exhibit C-1

Hickman County, Tennessee
Balance Sheet
Governmental Funds
June 30, 2023

	Major Funds				Nonmajor Funds	
	General	American Rescue Plan Act	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
ASSETS						
Cash	$ 55,900	$ 0	$ 0	$ 0	$ 345	$ 56,245
Equity in Pooled Cash and Investments	5,885,927	4,110,458	2,254,131	3,756,343	1,536,248	17,543,107
Accounts Receivable	6,376,215	67	313	129,682	5,027	6,511,304
Allowance for Uncollectibles	(5,783,385)	0	0	0	0	(5,783,385)
Due from Other Governments	241,046	0	514,306	306,460	0	1,061,812
Property Taxes Receivable	9,863,585	0	332,913	95,036	0	10,291,534
Allowance for Uncollectible Property Taxes	(752,062)	0	(25,407)	(7,253)	0	(784,722)
Restricted Assets	165,000	0	0	0	0	165,000
Total Assets	$ 16,052,226	$ 4,110,525	$ 3,076,256	$ 4,280,268	$ 1,541,620	$ 29,060,895
LIABILITIES						
Accounts Payable	$ 61,372	$ 0	$ 1,237	$ 0	$ 0	$ 62,609
Due to Other Funds	0	0	35,460	0	0	35,460
Due to Litigants, Heirs, and Others	0	0	0	0	5,227	5,227
Other Current Liabilities	0	0	0	0	680	680
Total Liabilities	$ 61,372	$ 0	$ 36,697	$ 0	$ 5,907	$ 103,976
DEFERRED INFLOWS OF RESOURCES						
Deferred Current Property Taxes	$ 8,885,786	$ 0	$ 299,798	$ 85,582	$ 0	$ 9,271,166
Deferred Delinquent Property Taxes	220,848	0	7,540	2,152	0	230,540
Other Deferred/Unavailable Revenue	400,949	0	242,976	153,181	0	797,106
Total Deferred Inflows of Resources	$ 9,507,583	$ 0	$ 550,314	$ 240,915	$ 0	$ 10,298,812

(Continued)

Exhibit C-1

Hickman County, Tennessee
Balance Sheet
Governmental Funds (Cont.)

FUND BALANCES	Major Funds: General	Major Funds: American Rescue Plan Act	Major Funds: Highway / Public Works	Major Funds: General Debt Service	Nonmajor Funds: Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Endowments	$ 165,000	$ 0	$ 0	$ 0	$ 0	$ 165,000
Restricted:						
Restricted for General Government	60,622	4,110,525	0	0	795,720	4,966,867
Restricted for Administration of Justice	302,888	0	0	0	0	302,888
Restricted for Public Safety	110,725	0	0	0	109,245	219,970
Restricted for Public Health and Welfare	297,183	0	0	0	0	297,183
Restricted for Social, Cultural, and Recreational Services	165,972	0	0	0	0	165,972
Restricted for Highways/Public Works	0	0	2,489,245	0	0	2,489,245
Restricted for Debt Service	0	0	0	4,039,353	0	4,039,353
Restricted for Capital Projects	0	0	0	0	630,748	630,748
Committed:						
Committed for General Government	2,730,549	0	0	0	0	2,730,549
Committed for Social, Cultural, and Recreational Services	96,937	0	0	0	0	96,937
Assigned:						
Assigned for General Government	672,475	0	0	0	0	672,475
Assigned for Finance	4,000	0	0	0	0	4,000
Assigned for Social, Cultural, and Recreational Services	12,870	0	0	0	0	12,870
Unassigned	1,864,050	0	0	0	0	1,864,050
Total Fund Balances	$ 6,483,271	$ 4,110,525	$ 2,489,245	$ 4,039,353	$ 1,535,713	$ 18,658,107
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 16,052,226	$ 4,110,525	$ 3,076,256	$ 4,280,268	$ 1,541,620	$ 29,060,895

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

Hickman County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to
the Statement of Net Position
June 30, 2023

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:

Total fund balances - balance sheet - governmental funds (Exhibit C-1)		$ 18,658,107
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 348,695	
Add: buildings and improvements net of accumulated depreciation	8,981,282	
Add: other capital assets net of accumulated depreciation	2,556,033	
Add: infrastructure net of accumulated depreciation	22,482,574	34,368,584
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: notes payable	$ (2,611,631)	
Less: other loans payable	(13,890,768)	
Less: net OPEB liability	(3,362,926)	
Less: net pension liability	(435,891)	
Less: compensated absences payable	(398,413)	
Less: accrued interest on notes and other loans	(19,636)	(20,719,265)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	$ 2,297,490	
Add: deferred outflows of resources related to OPEB	59,113	
Less: deferred inflows of resources related to OPEB	(400,487)	1,956,116
(4) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		1,027,646
Net position of governmental activities (Exhibit A)		$ 35,291,188

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

Exhibit C-3

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2023

	Major Funds				Nonmajor Funds	
	General	American Rescue Plan Act	Highway / Public Works	General Debt Service	Other Govern-mental Funds	Total Governmental Funds
Revenues						
Local Taxes	$ 9,979,099	$ 0	$ 394,055	$ 2,739,875	$ 304,676	$ 13,417,705
Licenses and Permits	173,275	0	0	0	0	173,275
Fines, Forfeitures, and Penalties	85,444	0	0	0	67,615	153,059
Charges for Current Services	1,268,849	0	12,614	0	50	1,281,513
Other Local Revenues	109,593	1,222	13,506	522,345	0	646,666
Fees Received From County Officials	1,181,764	0	0	0	0	1,181,764
State of Tennessee	1,512,935	0	3,354,069	6,312	0	4,873,316
Federal Government	67,548	4,890,531	925,796	0	0	5,883,875
Other Governments and Citizens Groups	104,384	0	17,297	0	0	121,681
Total Revenues	$ 14,482,891	$ 4,891,753	$ 4,717,337	$ 3,268,532	$ 372,341	$ 27,732,854
Expenditures						
Current:						
General Government	$ 1,693,719	$ 0	$ 0	$ 0	$ 3,067	$ 1,696,786
Finance	1,133,658	0	0	0	0	1,133,658
Administration of Justice	767,180	0	0	0	50	767,230
Public Safety	4,214,920	203,267	0	0	74,161	4,492,348
Public Health and Welfare	2,456,732	23,690	0	0	0	2,480,422
Social, Cultural, and Recreational Services	215,362	0	0	0	0	215,362
Agriculture and Natural Resources	103,591	0	0	0	0	103,591
Other Operations	4,033,193	554,271	0	0	0	4,587,464
Highways	0	0	4,108,301	0	0	4,108,301
Debt Service:						
Principal on Debt	0	0	0	2,411,877	0	2,411,877
Interest on Debt	0	0	0	483,378	0	483,378
Other Debt Service	0	0	0	105,635	0	105,635

(Continued)

Exhibit C-3

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds (Cont.)

	Major Funds				Nonmajor Funds	
	General	American Rescue Plan Act	Highway / Public Works	General Debt Service	Other Governmental Funds	Total Governmental Funds
Expenditures (Cont.)						
Capital Projects	$ 9,500	$ 0	$ 0	$ 0	$ 497,511	$ 507,011
Total Expenditures	$ 14,627,855	$ 781,228	$ 4,108,301	$ 3,000,890	$ 574,789	$ 23,093,063
Excess (Deficiency) of Revenues Over Expenditures	$ (144,964)	$ 4,110,525	$ 609,036	$ 267,642	$ (202,448)	$ 4,639,791
Other Financing Sources (Uses)						
Insurance Recovery	$ 64,863	$ 0	$ 2,140	$ 0	$ 0	$ 67,003
Transfers In	35,000	0	34,891	487,998	0	557,889
Transfers Out	(134,891)	0	(142,998)	0	(280,000)	(557,889)
Total Other Financing Sources (Uses)	$ (35,028)	$ 0	$ (105,967)	$ 487,998	$ (280,000)	$ 67,003
Net Change in Fund Balances	$ (179,992)	$ 4,110,525	$ 503,069	$ 755,640	$ (482,448)	$ 4,706,794
Fund Balance, July 1, 2022	6,663,263	0	1,986,176	3,283,713	2,018,161	13,951,313
Fund Balance, June 30, 2023	$ 6,483,271	$ 4,110,525	$ 2,489,245	$ 4,039,353	$ 1,535,713	$ 18,658,107

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

Hickman County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total governmental funds (Exhibit C-3)		$ 4,706,794
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	$ 1,598,447	
Less: current-year depreciation expense	(2,025,152)	(426,705)
(2) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2022	$ (974,669)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	1,027,646	52,977
(3) The issuance of long-term debt (e.g., notes, other loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Add: principal payments on notes	$ 287,453	
Add: principal payments on other loans	2,124,424	2,411,877
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in accrued interest payable	$ 1,938	
Change in OPEB liability	(163,758)	
Change in compensated absences payable	(31,723)	
Change in net pension liability/asset	(2,770,439)	
Change in deferred outflows related to pensions	(281,689)	
Change in deferred inflows related to pensions	3,121,899	
Change in deferred outflows related to OPEB	(705,029)	
Change in deferred inflows related to OPEB	746,070	(82,731)
Change in net position of governmental activities (Exhibit B)		$ 6,662,212

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

Exhibit C-5

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues							
Local Taxes	$ 9,979,099	$ 0	$ 0	$ 9,979,099	$ 9,371,762	$ 9,371,762	$ 607,337
Licenses and Permits	173,275	0	0	173,275	152,500	152,500	20,775
Fines, Forfeitures, and Penalties	85,444	0	0	85,444	75,800	75,800	9,644
Charges for Current Services	1,268,849	0	0	1,268,849	1,292,050	1,292,050	(23,201)
Other Local Revenues	109,593	0	0	109,593	37,000	42,303	67,290
Fees Received From County Officials	1,181,764	0	0	1,181,764	1,131,700	1,131,700	50,064
State of Tennessee	1,512,935	0	0	1,512,935	1,363,705	1,424,896	88,039
Federal Government	67,548	0	0	67,548	39,727	145,173	(77,625)
Other Governments and Citizens Groups	104,384	0	0	104,384	50,000	50,025	54,359
Total Revenues	$ 14,482,891	$ 0	$ 0	$ 14,482,891	$ 13,514,244	$ 13,686,209	$ 796,682
Expenditures							
General Government							
County Commission	$ 53,363	$ 0	$ 0	$ 53,363	$ 55,869	$ 55,869	$ 2,506
Board of Equalization	3,315	0	0	3,315	3,500	3,500	185
Beer Board	116	0	0	116	1,000	1,000	884
County Mayor/Executive	142,594	0	0	142,594	149,122	149,122	6,528
County Attorney	34,238	0	0	34,238	20,000	37,500	3,262
Election Commission	206,460	0	0	206,460	713,291	713,291	506,831
Register of Deeds	169,074	0	0	169,074	178,083	178,083	9,009
Planning	204,207	0	0	204,207	212,064	214,787	10,580
County Buildings	347,341	0	0	347,341	394,788	416,000	68,659
Other Facilities	362,160	0	0	362,160	403,000	403,000	40,840
Other General Administration	127,846	0	0	127,846	124,643	128,722	876
Preservation of Records	43,005	0	0	43,005	41,151	47,451	4,446
Finance							
Accounting and Budgeting	300,846	0	0	300,846	308,865	308,865	8,019
Property Assessor's Office	261,916	0	0	261,916	297,787	296,222	34,306
County Trustee's Office	238,959	0	0	238,959	249,043	249,043	10,084
County Clerk's Office	331,937	0	0	331,937	314,651	337,951	6,014

(Continued)

Exhibit C-5

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Administration of Justice							
Circuit Court	$ 321,659	$ 0	$ 0	$ 321,659	$ 330,698	$ 330,698	$ 9,039
General Sessions Court	225,786	0	0	225,786	237,137	237,137	11,351
General Sessions Judge	165	0	0	165	4,000	4,000	3,835
Chancery Court	163,787	0	0	163,787	170,950	170,950	7,163
Judicial Commissioners	55,783	0	0	55,783	60,465	60,465	4,682
Public Safety							
Sheriff's Department	2,402,211	0	10,500	2,412,711	2,360,882	2,640,719	228,008
Administration of the Sexual Offender Registry	5,180	0	0	5,180	7,500	7,500	2,320
Jail	1,430,497	0	0	1,430,497	1,594,675	1,765,075	334,578
Fire Prevention and Control	13,718	0	0	13,718	15,550	15,550	1,832
Rural Fire Protection	70,000	0	0	70,000	150,000	70,000	0
Civil Defense	164,489	0	0	164,489	192,933	201,573	37,084
Rescue Squad	80,000	0	0	80,000	0	80,000	0
County Coroner/Medical Examiner	48,825	0	0	48,825	56,000	76,000	27,175
Public Health and Welfare							
Local Health Center	41,041	0	0	41,041	50,601	50,601	9,560
Ambulance/Emergency Medical Services	2,238,658	(240,300)	197,200	2,195,558	2,411,072	2,608,272	412,714
Alcohol and Drug Programs	17,518	0	0	17,518	22,276	22,276	4,758
Other Local Health Services	158,995	0	0	158,995	209,150	225,450	66,455
Other Public Health and Welfare	520	0	0	520	6,244	6,244	5,724
Social, Cultural, and Recreational Services							
Libraries	212,362	0	0	212,362	253,235	254,605	42,243
Parks and Fair Boards	3,000	0	0	3,000	3,000	3,000	0
Agriculture and Natural Resources							
Agricultural Extension Service	72,794	0	0	72,794	63,969	77,436	4,642
Soil Conservation	30,797	0	0	30,797	33,210	33,210	2,413
Other Operations							
Tourism	0	0	0	0	1,200	1,200	1,200
Industrial Development	74,773	0	0	74,773	74,773	74,773	0

(Continued)

Exhibit C-5

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Fund (Cont.)

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Expenditures (Cont.)							
Other Operations (Cont.)							
Veterans' Services	$ 38,458	$ 0	$ 0	$ 38,458	$ 39,450	$ 39,475	$ 1,017
Other Charges	661,300	0	0	661,300	670,632	670,632	9,332
Employee Benefits	3,124,379	0	0	3,124,379	3,238,199	3,215,699	91,320
Miscellaneous	134,283	0	0	134,283	139,020	140,520	6,237
Capital Projects							
Other General Government Projects	9,500	0	0	9,500	0	15,000	5,500
Total Expenditures	$ 14,627,855	$ (240,300)	$ 207,700	$ 14,595,255	$ 15,863,678	$ 16,638,466	$ 2,043,211
Excess (Deficiency) of Revenues Over Expenditures	$ (144,964)	$ 240,300	$ (207,700)	$ (112,364)	$ (2,349,434)	$ (2,952,257)	$ 2,839,893
Other Financing Sources (Uses)							
Insurance Recovery	$ 64,863	$ 0	$ 0	$ 64,863	$ 40,000	$ 104,863	$ (40,000)
Transfers In	35,000	0	0	35,000	35,000	35,000	0
Transfers Out	(134,891)	0	0	(134,891)	(100,000)	(134,891)	0
Total Other Financing Sources	$ (35,028)	$ 0	$ 0	$ (35,028)	$ (25,000)	$ 4,972	$ (40,000)
Net Change in Fund Balance	$ (179,992)	$ 240,300	$ (207,700)	$ (147,392)	$ (2,374,434)	$ (2,947,285)	$ 2,799,893
Fund Balance, July 1, 2022	6,663,263	(240,300)	0	6,422,963	6,500,000	6,663,263	(240,300)
Fund Balance, June 30, 2023	$ 6,483,271	$ 0	$ (207,700)	$ 6,275,571	$ 4,125,566	$ 3,715,978	$ 2,559,593

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

Exhibit C-6

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
American Rescue Plan Act Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Other Local Revenues	$ 1,222	$ 0	$ 1,222	$ 480	$ 480	$ 742
Federal Government	4,890,531	0	4,890,531	2,445,647	4,890,912	(381)
Total Revenues	$ 4,891,753	$ 0	$ 4,891,753	$ 2,446,127	$ 4,891,392	$ 361
Expenditures						
Public Safety						
Sheriff's Department	$ 203,267	$ 0	$ 203,267	$ 0	$ 212,230	$ 8,963
Public Health and Welfare						
Ambulance/Emergency Medical Services	23,690	353,800	377,490	0	553,800	176,310
Other Operations						
Other Charges	554,271	0	554,271	0	595,000	40,729
American Rescue Plan Act Grant #7	0	0	0	595,000	0	0
Total Expenditures	$ 781,228	$ 353,800	$ 1,135,028	$ 595,000	$ 1,361,030	$ 226,002
Excess (Deficiency) of Revenues Over Expenditures	$ 4,110,525	$ (353,800)	$ 3,756,725	$ 1,851,127	$ 3,530,362	$ 226,363
Net Change in Fund Balance	$ 4,110,525	$ (353,800)	$ 3,756,725	$ 1,851,127	$ 3,530,362	$ 226,363
Fund Balance, July 1, 2022	0	0	0	2,445,647	2,445,649	(2,445,649)
Fund Balance, June 30, 2023	$ 4,110,525	$ (353,800)	$ 3,756,725	$ 4,296,774	$ 5,976,011	$ (2,219,286)

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

Exhibit C-7

Hickman County, Tennessee
Statement of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Highway/Public Works Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Local Taxes	$ 394,055	$ 0	$ 394,055	$ 398,533	$ 398,533	$ (4,478)
Charges for Current Services	12,614	0	12,614	2,600	2,600	10,014
Other Local Revenues	13,506	0	13,506	155,500	155,500	(141,994)
State of Tennessee	3,354,069	0	3,354,069	5,388,781	5,388,781	(2,034,712)
Federal Government	925,796	0	925,796	1,300,000	1,300,000	(374,204)
Other Governments and Citizens Groups	17,297	0	17,297	0	0	17,297
Total Revenues	$ 4,717,337	$ 0	$ 4,717,337	$ 7,245,414	$ 7,245,414	$ (2,528,077)
Expenditures						
Highways						
Administration	$ 224,729	$ 0	$ 224,729	$ 243,962	$ 243,962	$ 19,233
Highway and Bridge Maintenance	1,889,849	0	1,889,849	2,630,756	2,905,756	1,015,907
Operation and Maintenance of Equipment	436,499	0	436,499	663,436	663,436	226,937
Other Charges	105,376	0	105,376	120,500	120,500	15,124
Employee Benefits	825,790	0	825,790	937,210	937,210	111,420
Capital Outlay	626,058	28,999	655,057	2,504,000	2,229,000	1,573,943
Total Expenditures	$ 4,108,301	$ 28,999	$ 4,137,300	$ 7,099,864	$ 7,099,864	$ 2,962,564
Excess (Deficiency) of Revenues Over Expenditures	$ 609,036	$ (28,999)	$ 580,037	$ 145,550	$ 145,550	$ 434,487
Other Financing Sources (Uses)						
Insurance Recovery	$ 2,140	$ 0	$ 2,140	$ 0	$ 0	$ 2,140
Transfers In	34,891	0	34,891	0	34,891	0
Transfers Out	(142,998)	0	(142,998)	(143,655)	(143,655)	657
Total Other Financing Sources	$ (105,967)	$ 0	$ (105,967)	$ (143,655)	$ (108,764)	$ 2,797
Net Change in Fund Balance	$ 503,069	$ (28,999)	$ 474,070	$ 1,895	$ 36,786	$ 437,284
Fund Balance, July 1, 2022	1,986,176	0	1,986,176	1,600,000	1,600,000	386,176
Fund Balance, June 30, 2023	$ 2,489,245	$ (28,999)	$ 2,460,246	$ 1,601,895	$ 1,636,786	$ 823,460

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

Exhibit D-1

Hickman County, Tennessee
Statement of Net Position
Proprietary Fund
June 30, 2023

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
ASSETS	
Current Assets:	
Cash	$ 550
Equity in Pooled Cash and Investments	879,907
Accounts Receivable	886,135
Allowance for Uncollectibles	(669,026)
Due from Other Governments	5,286
Internal Balances	35,460
Total Current Assets	$ 1,138,312
Noncurrent Assets:	
Assets Not Depreciated:	
Land	$ 145,004
Assets Net of Accumulated Depreciation:	
Buildings and Improvements	499,594
Machinery and Equipment	418,968
Total Noncurrent Assets	$ 1,063,566
Total Assets	$ 2,201,878
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources:	
Pension Changes in Experience	$ 9,019
Pension Changes in Assumptions	64,706
Pension Changes in Investment Earnings	3,100
Pension Contributions After Measurement Date	47,154
OPEB Changes in Experience	3,553
Total Deferred Outflows of Resources	$ 127,532

(Continued)

Exhibit D-1

Hickman County, Tennessee
Statement of Net Position
Proprietary Fund (Cont.)

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 58,085
Accrued Leave - Current	7,525
Other Loans Payable	77,000
Accrued Liability for Landfill Closure/Postclosure Care Costs	10,145
Total Current Liabilities	$ 152,755
Noncurrent Liabilities:	
Accrued Liability for Landfill Closure/Postclosure Care Costs	$ 22,797
Net Pension Liability	23,522
Net OPEB Liability	202,139
Accrued Leave - Long-term	22,575
Other Loans Payable - Long-term	299,000
Total Noncurrent Liabilities	$ 570,033
Total Liabilities	$ 722,788
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources:	
OPEB Changes in Assumptions	$ 24,073
Total Deferred Inflows of Resources	$ 24,073
NET POSITION	
Net Investment in Capital Assets	$ 687,566
Unrestricted	894,983
Total Net Position	$ 1,582,549

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

Exhibit D-2

Hickman County, Tennessee
Statement of Revenues, Expenses, and
Changes in Net Position
Proprietary Fund
For the Year Ended June 30, 2023

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
Operating Revenues	
Charges for Current Services	$ 1,511,127
Other Local Revenues	194,350
Total Operating Revenues	$ 1,705,477
Operating Expenses	
Sanitation Management	$ 1,724,957
Litter and Trash Collection	46,860
Depreciation	119,552
Total Operating Expenses	$ 1,891,369
Operating Income (Loss)	$ (185,892)
Nonoperating Revenues (Expenses)	
Investment Income	$ 15,406
Insurance Recovery	15,840
Interest Expense	(6,660)
Solid Waste Grants	68,068
Total Nonoperating Revenues (Expenses)	$ 92,654
Change in Net Position	$ (93,238)
Net Position, July 1, 2022	1,675,787
Net Position, June 30, 2023	$ 1,582,549

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

Exhibit D-3

Hickman County, Tennessee
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2023

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
Cash Flows from Operating Activities	
Receipts from Customers and Users	$ 1,476,580
Other Cash Receipts (Payments)	194,350
Payments to Employees	(689,508)
Payments for Waste Collection and Disposal Activity	(1,093,944)
Net Cash Provided By (Used In) Operating Activities	$ (112,522)
Cash Flows from Capital and Related Financing Activities	
Proceeds from Other Loans	$ 170,000
Principal Paid on Other Loans	(75,000)
Interest Paid on Other Loans	(6,660)
Net Cash Provided By (Used In) Capital and Related Financing Activities	$ 88,340
Cash Flows from Noncapital Financing Activities	
Grants Received	$ 68,068
Insurance Recovery	15,840
Net Cash Provided By (Used In) Noncapital Financing Activities	$ 83,908
Cash Flows from Investing Activities	
Investment Income	$ 15,406
Net Cash Provided By (Used In) Investing Activities	$ 15,406
Increase (Decrease) in Cash	$ 75,132
Cash, July 1, 2022	805,325
Cash, June 30, 2023	$ 880,457
Reconciliation of Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities	
Operating Income (Loss)	$ (185,892)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:	
Depreciation	119,552
Changes in Pension Related Inflows and Outflows of Resources	(153,266)
Changes in OPEB Related to Inflows and Outflows of Resources	(2,466)
Change in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(53,769)
(Increase) Decrease in Allowance for Uncollectibles	46,104
(Increase) Decrease in Due from other Governments	8,578
(Increase) Decrease in Internal Balances	(35,460)
(Increase) Decrease in Net Pension Asset	125,979
Increase (Decrease) in Net Pension Liability	23,522
Increase (Decrease) in Accounts Payable	(313)
Increase (Decrease) in Accrued Leave	2,849
Increase (Decrease) in Accrued Liability for Landfill Closure/Postclosure	(17,783)
Increase (Decrease) in Net OPEB Liability	9,843
Net Cash Provided By (Used In) Operating Activities	$ (112,522)
Reconciliation of Cash with the Statement of Net Position	
Cash Per Net Position	$ 550
Equity in Pooled Cash and Investments Per Net Position	879,907
Cash, June 30, 2023	$ 880,457

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

Exhibit E-1

Hickman County, Tennessee
Statement of Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds
ASSETS	
Cash	$ 4,041,607
Accounts Receivable	7,261
Due from Other Governments	172,440
Total Assets	$ 4,221,308
LIABILITIES	
Due to Other Taxing Units	$ 172,440
Total Liabilities	$ 172,440
NET POSITION	
Restricted for Individuals, Organizations and Other Governments	$ 4,048,868
Total Net Position	$ 4,048,868

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

Exhibit E-2

Hickman County, Tennessee
Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2023

	Custodial Funds
ADDITIONS	
Sales Tax Collections for Other Governments	$ 1,039,907
Fines/Fees and Other Collections	6,699,877
Investment Income	34,599
Total Additions	$ 7,774,383
DEDUCTIONS	
Payment of Sales Tax Collections to Other Governments	$ 1,039,907
Payments to State	2,683,975
Payments to County/City	1,690,970
Payments to Individuals and Others	1,966,151
Payment of Health Foundation Expenses	13,587
Total Deductions	$ 7,394,590
Net Increase (Decrease) in Fiduciary in Net Position	$ 379,793
Net Position, July 1, 2022	3,669,075
Net Position, June 30, 2023	$ 4,048,868

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

HICKMAN COUNTY, TENNESSEE
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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Hickman County's financial statements are presented in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

The following are the more significant accounting policies of Hickman County:

A. Reporting Entity

Hickman County is a public municipal corporation governed by an elected 14-member board. As required by GAAP, these financial statements present Hickman County (the primary government) and its component units. Although required by GAAP, the financial statements of the Hickman County Emergency Communications District and the Industrial Development Board of Hickman County, component units requiring discrete presentation, were excluded from this report due to materiality calculations; therefore, the effect of this omission did not affect the independent auditor's opinion thereon. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

Discretely Presented Component Units – The following entities meet the criteria for discretely presented component units of the county. They are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the county.

The Hickman County School Department operates the public school system in the county, and the voters of Hickman County elect its board. The school department is fiscally dependent on the county because it may not issue debt, and its budget and property tax levy are subject to the county commission's approval. The school department's taxes are levied under the taxing authority of the county and are included as part of the county's total tax levy.

The Hickman County Emergency Communications District provides a simplified means of securing emergency services through a uniform emergency number for the residents of Hickman County, and the Hickman County Commission appoints its governing body. The district is funded primarily through a service charge levied on telephone services. Before the issuance of most debt instruments, the district must obtain the county commission's approval. The financial statements of the Hickman County Emergency Communications District were not material to the component units' opinion unit and therefore have been omitted from this report.

The Industrial Development Board of Hickman County promotes industrial development to provide additional job opportunities within Hickman County. The county mayor nominates, and the Hickman County Commission confirms the board members. The financial statements of the Industrial Development Board of Hickman County were not material to the component units' opinion unit and therefore have been omitted from this report.

The Hickman County School Department does not issue separate financial statements from those of the county. Therefore, basic financial statements of the school department are included in this report as listed in the table of contents. Complete financial statements of the Hickman County Emergency Communications District and the Industrial Development Board of Hickman County can be obtained from their administrative offices at the following addresses:

Administrative Offices:

Hickman County Emergency Communications District
102 East Swan Street
Centerville, TN 37033

Industrial Development Board of Hickman County
Hickman County Mayor
5640 Hwy 100
Centerville, TN 37033

Fiduciary Component Unit – The following entity meets the criteria for fiduciary component unit of the county.

The Hickman County Health Foundation was created as a result of litigation involving the Hickman County Hospital, and the Hickman County Commission appoints its governing body. The purpose of the health foundation is to promote and advance the health, medical care, general well-being, and quality of life of the residents of Hickman County. The health foundation is funded primarily by contributions from Saint Thomas/Baptist Hospital and interest earnings. The Hickman County Health Foundation does not issue separate financial statements from those of the county. The Hickman County Health Foundation is reported as a custodial fund.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, when applicable, interfund services provided and used between functions are not eliminated in the process of consolidation in the Statement of Activities. Governmental activities are normally supported by taxes and

intergovernmental revenues. Business-type activities, which rely to a significant extent on fees and charges, are required to be reported separately from governmental activities in government-wide financial statements. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable. The Hickman County School Department component unit only reports governmental activities in the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Hickman County issues all debt for the discretely presented Hickman County School Department. There were no debt issues contributed by the county to the school department during the year ended June 30, 2023.

Separate financial statements are provided for governmental funds, the proprietary fund (enterprise), and fiduciary funds. The fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and the fiduciary funds financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund financial statements of Hickman County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflow of resources, liabilities, deferred inflow of resources, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and

proprietary categories. Hickman County only reports one proprietary fund, an enterprise fund. It has no internal service funds to report.

Separate financial statements are provided for governmental funds, the proprietary fund, and fiduciary funds. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements. All other governmental funds are aggregated into a single column on the fund financial statements. The fiduciary funds in total are reported in a single column.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the county considers revenues other than grants to be available if they are collected within 30 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met and the revenues are available. Hickman County considers grants and similar revenues to be available if they are collected within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt, including lease and SBITA obligations, are recognized as fund liabilities when due or when amounts have been accumulated in the General Debt Service Fund for payments to be made early in the following year.

Property taxes for the period levied, in-lieu-of tax payments, sales taxes, interest, and miscellaneous taxes are all considered to be susceptible to accrual and have been recognized as revenues of the current period. Applicable business taxes, litigation taxes, state-shared excise taxes, fines, forfeitures, and penalties are not susceptible to accrual since they are not measurable (reasonably estimable). All other revenue items are considered to be measurable and available only when the county receives cash.

The proprietary fund and fiduciary funds financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category includes custodial funds.

Hickman County reports the following major governmental funds:

General Fund – This is the county's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

American Rescue Plan Act Fund – This special revenue fund accounts for all financial resources and payments made related to the American Rescue Plan Act Grant.

Highway/Public Works Fund – This special revenue fund accounts for transactions of the county's highway department. Local and state gasoline/fuel taxes are the foundational revenues of this fund.

General Debt Service Fund – This fund accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Hickman County reports the following major proprietary fund:

Solid Waste Disposal Fund – This fund accounts for the county's solid waste landfill operations.

Additionally, Hickman County reports the following fund types:

General Capital Projects Fund – The General Capital Projects Fund accounts for capital projects of the general government.

Custodial Funds – These funds account for amounts collected in a custodial capacity by the constitutional officers, local sales taxes received by the state to be forwarded to the various cities in Hickman County, and restricted revenues and interest held for the benefit of Hickman County Health Foundation.

The discretely presented Hickman County School Department reports the following major governmental funds:

General Purpose School Fund – This fund is the primary operating fund for the school department. It is used to account for general operations of the school department.

School Federal Projects Fund – This special revenue fund is used to account for restricted federal revenues, which must be expended on specific education programs.

Internal School Fund – This special revenue fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

Collections from students and school activities are the foundational revenues of this fund. The current year (FY 23) report was not available from the auditor of the Internal School Fund in time for inclusion in this report. Therefore, the prior year balances (FY 22) are presented in this report. We do not believe using the prior year balances will affect the independent auditor's opinion on the Aggregate Discretely Presented Component Units. A more detailed reporting of the fund activities at each individual school may be found at https://www.comptroller.tn.gov/office-functions/la/reports/find-other-audits.html.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. The county has one proprietary fund, an enterprise fund used to account for solid waste activities. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Deposits and Investments

For purposes of the Statement of Cash Flows, cash includes cash on hand and cash on deposit with the county trustee.

State statutes authorize the government to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposit accounts at state and federal chartered banks and savings and loan associations; repurchase agreements; the State Treasurer's Investment Pool; the State Treasurer's Intermediate Term Investment Fund; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes.

The county trustee maintains a cash and internal investment pool that is used by all funds and the discretely presented Hickman County School Department. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Most income from these pooled investments is assigned to the General Debt Service Fund. Hickman County and the

school department have adopted a policy of reporting U.S. Treasury obligations, U.S. agency obligations, and repurchase agreements with maturities of one year or less when purchased on the balance sheet at amortized cost. Certificates of deposit are reported at cost.

Investments in the State Treasurer's Investment Pool are reported at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Investment Pool complied with accounting principles generally accepted in the United States of America.

Investments in the State Treasurer's Intermediate Term Investment Fund are reported at amortized cost using a floating net asset value. The primary oversight responsibility for the investments and operations of the State Treasurer's Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. These policies were designed to comply with generally accepted accounting principles. In addition, state statutes require the state treasurer to administer the pool under the same terms and conditions as prescribed for other funds invested by the state treasurer. Compliance with Funding Board policies is audited by the Tennessee Comptroller of the Treasury, Division of State Audit. The latest audit opinion issued by the Division of State Audit concluded that the State Treasurer's Intermediate Term Investment Fund complied with accounting principles generally accepted in the United States of America. Hickman County had no investments in the State Treasurer's Intermediate Term Investment Fund during the year.

All other investments are reported at fair value. No investments required to be reported at fair value were held at the balance sheet date.

2. Receivables and Payables

Activity between funds for unremitted current collections outstanding at the end of the fiscal year is referred to as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

All ambulance, property taxes, and solid waste receivables are shown with an allowance for uncollectibles. Ambulance and solid waste receivables allowance for uncollectibles is based on historical collection data. The allowance for uncollectible property taxes is equal to seven percent of current property taxes.

Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. This date is January 1 and is referred to as the lien date. However, revenues from property taxes are recognized in the period for which the taxes are levied, which is the ensuing fiscal year. Since the receivable is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated allowance for uncollectible taxes, is reported as a deferred inflow of resources as of June 30.

Property taxes receivable are also reported as of June 30 for the taxes that are levied, collected, and reported as revenue during the current fiscal year. These property taxes receivable are presented on the balance sheet as a deferred inflow of resources to reflect amounts not available as of June 30. Property taxes collected within 30 days of year-end are considered available and accrued. The allowance for uncollectible taxes represents the estimated amount of the receivable that will be filed in court for collection. Delinquent taxes filed in court for collection are not included in taxes receivable since they are neither measurable nor available.

Property taxes are levied as of the first Monday in October. Taxes become delinquent and begin accumulating interest and penalty the following March 1. Suit must be filed in Chancery Court between the following February 1 to April 1 for any remaining unpaid taxes. Additional costs attach to delinquent taxes after a court suit has been filed.

3. Restricted Assets

Certain resources set aside for library operations are classified as restricted assets on the governmental funds balance sheet because the principal is required to be invested, and only the income from investments is available for expenditures.

Restricted assets also consist of amounts held in trust by the Tennessee School Board Association (TSBA) OPEB Trust for the benefit of the discretely presented Hickman County School Department. These funds are held and invested by the trust pursuant to an irrevocable agreement and may only be used to reimburse the Hickman County School Department for postemployment benefits paid from school department funds. For the year ended June 30, 2023, the Hickman County School Department did not request any amounts to be reimbursed by the trust. Trust documents provide that the funds are not subject to the claims of general creditors of the school department. Since the payment of postemployment benefits has not been administered through this trust, the trust is not considered to be in compliance with paragraph 4 of Governmental Accounting Standards Board Statement No. 75. OPEB liabilities of the school department are therefore reported gross and have not been reduced by balances of the trust. The trust is reported as an asset and restricted fund balance of the school department's General Purpose School Fund.

In addition, restricted assets also consist of amounts held in a pension stabilization trust by the Tennessee Consolidated Retirement System (TCRS) for the benefit of the discretely presented Hickman County School Department's Teacher Retirement Plan. The purpose of this trust is to accumulate funds to provide stabilization (smoothing) of retirement costs to the school system in times of fluctuating investment returns and market downturns. These funds are held and invested by TCRS pursuant to an irrevocable agreement and may only be used for the benefit of the Hickman County School Department to fund retirement benefits upon approval of the TCRS Board of Directors. To date, the Hickman County School Department has not withdrawn any funds from the trust to pay pension cost. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

4. Capital Assets

Governmental funds do not capitalize the cost of capital outlays; these funds report capital outlays as expenditures upon acquisition.

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental and business-type columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $15,000 or more and an estimated useful life of more than three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.
Property, plant, equipment, and infrastructure of the primary government and the discretely presented school department are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and Improvements	15 - 40
Other Capital Assets	3 - 25
Infrastructure:	
Roads	50
Bridges	20 - 50

5. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position. These items are for pension changes in the proportion, experience, assumptions, and investment earnings; employer contributions made to the pension and OPEB plans after the measurement date; and OPEB changes in assumptions, experience, and proportionate share.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has items that qualify for reporting in this category. Accordingly, the items are reported in the government-wide Statement of Net Position and the governmental funds balance sheet. These items are from the following sources: current and delinquent property taxes; pension changes in proportion and experience; OPEB changes in assumptions, experience, and proportionate share; and various receivables for revenues, which do not meet the availability criteria in governmental funds. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. **Compensated Absences**

Primary Government

It is the county's general policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since Hickman County does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements for the county. A liability for vacation pay is reported in governmental funds only if amounts have matured, for example, as a result of employee resignations and retirements.

Discretely Presented Hickman County School Department

The school department permits professional personnel (teachers) to accumulate an unlimited amount of unused sick leave days. There is no liability for unpaid accumulated sick leave since the school department does not have a policy to pay any amounts when employees separate from service.

7. **Long-term Debt and Long-term Obligations**

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type Statement of Net Position. Debt premiums and discounts are deferred and are amortized over the life of the new debt using the straight-line method. Debt issuance costs are expensed in the period incurred. In refunding transactions, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources or a deferred inflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the refunded debt or the life of the new debt issued, whichever is shorter.

In the fund financial statements, governmental funds recognize debt premiums and discounts, as well as debt issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Only the matured portion (the portion that has come due for payment) of long-term indebtedness, including bonds payable, is recognized as a liability and expenditure in the governmental fund financial statements. Liabilities and expenditures for other long-term obligations, including compensated absences, pension liabilities, other postemployment benefits, and landfill closure/postclosure care costs, are recognized to the extent that the liabilities have matured (come due for payment) each period.

8. **Net Position and Fund Balance**

In the government-wide financial statements and the proprietary fund in the fund financial statements, equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of restricted or net investment in capital assets.

The government-wide Statement of Net Position reports $13,656,787 of restricted net position, of which $96,937 is restricted by enabling legislation.

As of June 30, 2023, Hickman County had $10,188,926 in outstanding debt for capital purposes for the discretely presented Hickman County School Department. This debt is a liability of Hickman County, but the capital assets acquired are reported in the financial statements of the school department. Therefore, Hickman County has incurred a liability significantly decreasing its unrestricted net position with no corresponding increase in the county's capital assets.

It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which

amounts in any of these unrestricted fund balance classifications could be used.

In the fund financial statements, governmental funds report fund balance in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in these funds can be spent. These classifications may consist of the following:

Nonspendable Fund Balance – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – includes amounts that have constraints placed on the use of the resources that are either (a) externally imposed by creditors, grantors, contributors or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the county commission, the county's highest level of decision-making authority and the Board of Education, the school department's highest level of decision-making authority, and shall remain binding unless removed in the same manner.

Assigned Fund Balance – includes amounts that are constrained by the county's intent to be used for specific purposes but are neither restricted nor committed (excluding stabilization arrangements). The county commission has by resolution authorized the county's Budget/Finance Committee to make assignments for the general government. The Board of Education makes assignments for the school department.

Unassigned Fund Balance – the residual classification of the General and General Purpose School funds. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General and General Purpose School funds. In the other governmental funds, funds expended that exceed the amounts that are restricted, committed, and assigned are reported as negative unassigned fund balance.

E. Pension Plans

Primary Government

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Hickman County's participation in the Public Employee Pension Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Hickman County's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Pension Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Pension Plan of TCRS. Investments are reported at fair value.

Discretely Presented Hickman County School Department

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Retirement Plan and the Teacher Legacy Pension Plan in the Tennessee Consolidated Retirement System, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Teacher Retirement Plan and the Teacher Legacy Pension Plan. Investments are reported at fair value.

F. Other Postemployment Benefit (OPEB) Plans

Primary Government

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by Hickman County. For this purpose, Hickman County recognizes benefit payments when due and payable in accordance with benefit terms. Hickman County's OPEB plan is not administered through a trust.

Discretely Presented Hickman County School Department

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, have been determined on the same basis as they are reported by the discretely presented Hickman County School Department. For this purpose, the school department recognizes benefit payments when due and payable in accordance with benefit terms. The school department's OPEB plan is not administered through a trust.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide Statement of Net Position

Primary Government

Exhibit C-2 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Position.

Discretely Presented Hickman County School Department

Exhibit J-3 includes explanations of the nature of individual elements of items required to reconcile the balance sheet of governmental funds with the government-wide Statement of Net Position.

B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities

Primary Government

Exhibit C-4 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

Discretely Presented Hickman County School Department

Exhibit J-5 includes explanations of the nature of individual elements of items required to reconcile the net change in fund balances – total governmental funds with the change in net position of governmental activities reported in the government-wide Statement of Activities.

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for all governmental funds except the Constitutional Officers - Fees Fund and the school department's Internal School Fund (special revenue funds), which are not budgeted. All annual appropriations lapse at fiscal year-end.

The county is required by state statute to adopt annual budgets. Annual budgets are prepared on the basis in which current available funds must be sufficient to meet current expenditures. Expenditures and encumbrances may not legally exceed

appropriations authorized by the county commission and any authorized revisions. Unencumbered appropriations lapse at the end of each fiscal year.

The budgetary level of control is at the major category level established by the County Uniform Chart of Accounts, as prescribed by the Comptroller of the Treasury of the State of Tennessee. Major categories are at the department level (examples of General Fund major categories: County Commission, Board of Equalization, Beer Board, County Mayor/Executive, etc.). Management may make revisions within major categories, but only the county commission may transfer appropriations between major categories. During the year, several supplementary appropriations were necessary.

The county's budgetary basis of accounting is consistent with GAAP, except instances in which encumbrances are treated as budgeted expenditures. The difference between the budgetary basis and GAAP basis is presented on the face of each budgetary schedule.

At June 30, 2023, Hickman County reported the following encumbrances:

Funds	Amount
Primary Government:	
Major Funds:	
General	$ 207,700
American Rescue Plan Act	353,800
Highway/Public Works	28,999
Nonmajor Funds:	
Drug Control	35,609
General Capital Projects	587,539

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Hickman County and the Hickman County School Department participate in an internal cash and investment pool through the Office of Trustee. The county trustee is the treasurer of the county and in this capacity is responsible for receiving, disbursing, and investing most county funds. Each fund's portion of this pool is displayed on the balance sheets or statements of net position as Equity in Pooled Cash and Investments. Cash and investments reflected on the balance sheets or statements of net position represent nonpooled amounts held separately by individual funds.

Deposits

Legal Provisions. All deposits with financial institutions must be secured by one of three methods. One method involves financial institutions that participate in the bank collateral pool administered by the state treasurer. Participating banks determine the aggregate balance of their public fund accounts for the State of Tennessee and its political subdivisions. The amount of collateral required to secure these public deposits must equal at least 90 percent of the average daily balance of public deposits held. Collateral securities required to be pledged by the participating banks to protect their public fund accounts are pledged to the state treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in the aggregate rather than against each account. The members of the pool may be required by agreement to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered to be insured for purposes of credit risk disclosure.

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 fair value is equal to 105 percent of the uninsured amount of the deposits. The collateral must be placed by the depository bank in an escrow account in a second bank for the benefit of the county.

In addition, counties may invest in FDIC insured certificates of deposit. The deposit is first made in a bank or savings and loan association, selected by the government entity, with a branch in the state of Tennessee that is authorized to accept county deposits (the depository bank). The depository bank then arranges for the transfer of the moneys into one or more federally insured banks or savings and loan associations, wherever located (secondary depositories), for the account of the county. In turn, the depository bank receives funds from customers of the secondary depositories equal to or greater than the amount initially invested by the county. The balance of county funds with each secondary depository must not exceed FDIC insurance limits so that all funds are fully insured. Under this program, the trustee must provide the depository bank with a listing of all banks and savings and loan associations holding county funds under the same federal employer identification number (FEIN). To prevent deposits from exceeding FDIC coverage, the depository bank is prohibited from using any of those listed banks or savings and loan associations as secondary depositories. The use of this program must be approved by the county investment committee or finance committee as appropriate for the specific county. Further, the investment committee or finance committee must establish policies and procedures for the investments, including the establishment of controls to ensure that full FDIC insurance coverage is obtained. Service providers used by depositories must be approved by the state treasurer upon concurrence by the commissioner of financial institutions and finance and administration. There are currently only two eligible programs that have been approved by the state treasurer: the

Certificate of Deposit Account Registry Service (CDARS) and the Insured Cash Sweep (ICS), which operate through IntraFi Network, LLC.

Investments

Legal Provisions. Counties are authorized to make direct investments in bonds, notes, or treasury bills of the U.S. government and obligations guaranteed by the U.S. government or any of its agencies; deposits at state and federal chartered banks and savings and loan associations; bonds of any state or political subdivision rated A or higher by any nationally recognized rating service; nonconvertible debt securities of certain federal government sponsored enterprises; and the county's own legally issued bonds or notes. These investments may not have a maturity greater than two years. The county may make investments with longer maturities if various restrictions set out in state law are followed. Counties are also authorized to make investments in the State Treasurer's Investment Pool, the State Treasurer's Intermediate Term Investment Fund, and in repurchase agreements. The primary oversight responsibility for the investments and operations of the State Treasurer's Investment Pool rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the State Treasurer's Investment Pool are reported both by the pool and the county at amortized cost using a stable net asset value. The primary oversight responsibility for the investments and operations of the Intermediate Term Investment Fund rests with the Funding Board of the State of Tennessee (Funding Board). The Funding Board has established an investment policy that is administered by the state treasurer. Investments in the Intermediate Term Investment Fund are reported both by the pool and the county at amortized cost using a floating net asset value. Repurchase agreements must be approved by the state Comptroller's Office and executed in accordance with procedures established by the State Funding Board. Securities purchased under a repurchase agreement must be obligations of the U.S. government or obligations guaranteed by the U.S. government or any of its agencies. When repurchase agreements are executed, the purchase of the securities must be priced at least two percent below the fair value of the securities on the day of purchase.

Investment Balances. As of June 30, 2023, Hickman County had the following investments carried at amortized cost using a Stable Net Asset Value. All investments are in the county trustee's investment pool. Separate disclosures concerning pooled investments cannot be made for Hickman County and the discretely presented Hickman County School Department since both pool their deposits and investments through the county trustee.

Investment	Weighted Average Maturity (days)	Maturities	Amortized Cost
State Treasurer's Investment Pool	1 to 46	N/A	$ 10,448,400

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. State statutes limit the maturities of certain investments as previously disclosed. Hickman County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State statutes limit the ratings of certain investments as previously explained. Hickman County has no investment policy that would further limit its investment choices. As of June 30, 2023, Hickman County's investment in the State Treasurer's Investment Pool was unrated.

Further information concerning the legal provisions, investment policies, investment types, and credit risks for the State Treasurer's Investment Pool and the State Treasurer's Intermediate Term Investment Fund can be obtained by reviewing the State of Tennessee Annual Comprehensive Financial Report at https://www.tn.gov/finance/rd-doa/fa-accfin-ar.html.

TCRS Stabilization Trust

Legal Provisions. The Hickman County School Department is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The school department has placed funds into the irrevocable trust as authorized by statute under *Tennessee Code Annotated* (*TCA*), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Hickman County School Department may not impose any restrictions on investments placed by the trust on their behalf. It is the intent of the plan trustees to allocate these funds in the future to offset pension costs.

On June 30, 2023, the Hickman County School Department had the following investments held by the trust on its behalf. These funds are recognized as restricted assets in the General Purpose School Fund of the school department.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
U.S. Equity	N/A	N/A	$ 142,975
Developed Market International Equity	N/A	N/A	64,569
Emerging Market International Equity	N/A	N/A	18,448
U.S. Fixed Income	N/A	N/A	92,241
Real Estate	N/A	N/A	46,121
Short-term Securities	N/A	N/A	4,612
NAV - Private Equity and Strategic Lending	N/A	N/A	92,241
Total			$ 461,207

For further information concerning the legal provisions, investment policies, investment types, and credit risks of the school department's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2020/ag20045.pdf.

OPEB Trust

Legal Provisions. The Hickman County School Department is a member of the Tennessee School Board OPEB Trust. The school department has placed funds into the irrevocable trust as authorized by the Other Postemployment Benefit Trust Act of 2006, section 8-50-1201, et. seq., *Tennessee Code Annotated*. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of postemployment benefits of that member's employees. Trust documents provide that the funds are not subject to the claims of general creditors of the school department.

The trust is authorized to make investments in securities as authorized by each member's investment committee. The Hickman County School Department has not imposed any restrictions on investments placed by the trust on their behalf.

Investment Balances. At June 30, 2023, the Hickman County School Department had the following investments held by the trust on its behalf.

Investment	Weighted Average Maturity (days)	Maturities	Fair Value
Investments at Fair Value:			
Cash	N/A	N/A	$ 24,981
Equities	N/A	N/A	1,433,529
Fixed Income & Preferreds	N/A	N/A	1,017,119
Structured Investments	N/A	N/A	216,188
Total			$ 2,691,817

		Fair Value Measurements Using		
Investment by fair value level	Fair Value 6/30/2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash	$ 24,981	$ 24,981	$ 0	$ 0
Equities	1,433,529	1,433,529	0	0
Fixed Income & Preferreds	1,017,119	1,017,119	0	0
Structured Investments	216,188	216,188	0	0
Total	$ 2,691,817	$ 2,691,817	$ 0	$ 0

Fair value investments classified at Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Fair value investments classified as Level 2 of the fair value hierarchy are valued using the active market rates for the underlying securities. Fair value investments classified as Level 3 of the fair value hierarchy are valued using non-observable inputs.

Risks and Uncertainties. The trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Hickman County School Department does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Hickman County School Department does not have a formal investment policy that limits the credit ratings of individual investments made by the trust.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. Hickman County School Department places no limit on the amount the county may invest in one issuer.

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the Hickman County School Department to pay postemployment benefits of the school department employees.

For further information concerning the school department's investments with the TSBA, audited financial statements of the TSBA OPEB Trust may be obtained from the TSBA administrative office at 525 Brick Church Park Drive, Nashville, TN 37207.

B. Capital Assets

Capital assets activity for the year ended June 30, 2023, was as follows:

Primary Government

Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 348,695	$ 0	$ 0	$ 348,695
Total Capital Assets Not Depreciated	$ 348,695	$ 0	$ 0	$ 348,695
Capital Assets Depreciated:				
Buildings and Improvements	$ 14,698,141	$ 19,963	$ 0	$ 14,718,104
Other Capital Assets	6,747,768	604,372	(113,981)	7,238,159
Infrastructure	56,330,374	974,112	0	57,304,486
Total Capital Assets Depreciated	$ 77,776,283	$ 1,598,447	$ (113,981)	$ 79,260,749
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 5,336,847	$ 399,975	$ 0	$ 5,736,822
Other Capital Assets	4,208,276	587,831	(113,981)	4,682,126
Infrastructure	33,784,566	1,037,346	0	34,821,912
Total Accumulated Depreciation	$ 43,329,689	$ 2,025,152	$ (113,981)	$ 45,240,860
Total Capital Assets Depreciated, Net	$ 34,446,594	$ (426,705)	$ 0	$ 34,019,889
Governmental Activities Capital Assets, Net	$ 34,795,289	$ (426,705)	$ 0	$ 34,368,584

Depreciation expense was charged to functions of the primary government as follows:

Governmental Activities:

General Government	$ 48,075
Finance	2,371
Administration of Justice	52,272
Public Safety	426,798
Public Health and Welfare	159,957
Social, Cultural, and Recreational Services	9,376
Highway/Public Works	1,326,303
Total Depreciation Expense - Governmental Activities	$ 2,025,152

Net Investment in Capital Assets

Capital Assets	$ 34,368,584
Less:	
Outstanding principal of capital debt and other capital borrowings	(6,313,473)
Net Investment in Capital Assets	$ 28,055,111

Business-type Activities:

	Balance 7-1-22	Increases	Balance 6-30-23
Capital Assets Not Depreciated:			
Land	$ 145,004	$ 0	$ 145,004
Total Capital Assets Not Depreciated	$ 145,004	$ 0	$ 145,004
Capital Assets Depreciated:			
Buildings and Improvements	$ 1,077,579	$ 0	$ 1,077,579
Other Capital Assets	1,709,272	0	1,709,272
Total Capital Assets Depreciated	$ 2,786,851	$ 0	$ 2,786,851
Less Accumulated Depreciation For:			
Buildings and Improvements	$ 551,045	$ 26,940	$ 577,985
Other Capital Assets	1,197,692	92,612	1,290,304
Total Accumulated Depreciation	$ 1,748,737	$ 119,552	$ 1,868,289
Total Capital Assets Depreciated, Net	$ 1,038,114	$ (119,552)	$ 918,562
Business-type Activities Capital Assets, Net	$ 1,183,118	$ (119,552)	$ 1,063,566

There were no decreases in capital assets to report during the year ended June 30, 2023.

Depreciation expense totaling $119,552 was charged to the Sanitation Management function of the Solid Waste Disposal Fund (enterprise fund).

Net Investment in Capital Assets

Capital Assets	$ 1,063,566
Less:	
Outstanding principal of capital debt and other capital borrowings	(376,000)
Net Investment in Capital Assets	$ 687,566

Discretely Presented Hickman County School Department

Governmental Activities:

	Balance 7-1-22	Increases	Decreases	Balance 6-30-23
Capital Assets Not Depreciated:				
Land	$ 1,018,261	$ 0	$ 0	$ 1,018,261
Construction in Progress	0	794,092	0	794,092
Total Capital Assets Not Depreciated	$ 1,018,261	$ 794,092	$ 0	$ 1,812,353
Capital Assets Depreciated:				
Buildings and Improvements	$ 61,936,903	$ 164,900	$ (95,568)	$ 62,006,235
Other Capital Assets	12,996,303	692,905	0	13,689,208
Infrastructure	27,206	0	0	27,206
Total Capital Assets Depreciated	$ 74,960,412	$ 857,805	$ (95,568)	$ 75,722,649
Less Accumulated Depreciation For:				
Buildings and Improvements	$ 36,206,477	$ 1,705,551	$ (14,335)	$ 37,897,693
Other Capital Assets	8,105,155	590,405	0	8,695,560
Infrastructure	17,230	1,361	0	18,591
Total Accumulated Depreciation	$ 44,328,862	$ 2,297,317	$ (14,335)	$ 46,611,844
Total Capital Assets Depreciated, Net	$ 30,631,550	$ (1,439,512)	$ (81,233)	$ 29,110,805
Governmental Activities Capital Assets, Net	$ 31,649,811	$ (645,420)	$ (81,233)	$ 30,923,158

Depreciation expense was charged to functions of the discretely presented Hickman County School Department as follows:

Governmental Activities:

Instruction	$ 1,658
Support Services	2,292,628
Operation of Non-instructional Services	3,031
Total Depreciation Expense - Governmental Activities	$ 2,297,317

C. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2023, was as follows:

Due to/from Other Funds:

Receivable Fund	Payable Fund	Amount
Primary Government:		
Solid Waste Disposal	Highway/Public Works	$ 35,460
Discretely Presented School Department:		
General Purpose School	School Federal Projects	6,417

These balances resulted from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur and payments between funds are made.

Interfund Transfers:

Interfund transfers for the year ended June 30, 2023, consisted of the following amounts:

Primary Government

	Transfers In			
Transfers Out	General Fund	Highway/ Public Works Fund	General Debt Service Fund	Purpose
General Fund	$ 0	$ 34,891	$ 0	Operations
"	0	0	100,000	Debt retirement
Highway/Public Works Fund	35,000	0	0	Operations
"	0	0	107,998	Debt retirement
Nonmajor governmental fund	0	0	280,000	"
Total	$ 35,000	$ 34,891	$ 487,998	

Discretely Presented Hickman County School Department

Transfer Out	Transfer In: General Purpose School Fund	Purpose
School Federal Projects	$ 8,259	Indirect costs

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. Long-term Debt

Primary Government

Notes and Other Loans

Direct Borrowing and Direct Placements - Hickman County issues other loans to provide funds for the acquisition and construction of major capital facilities for the primary government and the discretely presented school department. Capital outlay notes are also issued to fund capital facilities and other capital outlay purchases, such as equipment. Capital outlay notes and other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Capital outlay notes and other loans outstanding were issued for original terms of up to 13 years for notes and up to 27 years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All notes and other loans included in long-term debt as of June 30, 2023, will be retired from the General Debt Service fund.

Capital outlay notes and other loans outstanding as of June 30, 2023, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-23
Capital Outlay Notes	2.49 to 4.59 %	5-1-32	$ 2,677,669	$ 2,110,131
Capital Outlay Notes - Refunding	2.35	2-1-29	681,245	501,500
Other Loans	variable	5-25-33	30,140,000	10,090,062
Other Loans	0 to 2.99	5-1-34	9,160,259	3,800,706

In prior years, Hickman County entered into a loan agreement with the Public Building Authority of the City of Clarksville. This loan agreement provided for the authority to loan $22,000,000 to Hickman County on an as-needed basis for a school construction project. This loan is repayable at interest rates that are tax-exempt variable rates determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with these loans. At June 30, 2023, the variable interest rate was 3.1 percent, and other fees totaled $60 per month (trustee), .57 percent (letter of credit), and .08 percent(remarketing) of the outstanding loan principal.

In prior years, Hickman County entered into a loan agreement with the Montgomery County Public Building Authority. This loan agreement provided for the authority to loan $6,140,000 to Hickman County on an as-needed basis for various renovation and construction projects. This loan is repayable at an interest rate that is a tax-exempt variable rate determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2023, the variable interest rate was 3.11 percent, and other fees totaled $60 per month per loan (trustee), .57 percent (letter of credit), and .08 percent(remarketing) of the outstanding loan principal.

In prior years, Hickman County entered into a loan agreement with the Montgomery County Public Building Authority. This loan agreement provided for the authority to loan $2,000,000 to Hickman County on an as-needed basis for various renovation and construction projects. This loan is repayable at an interest rate that is a tax-exempt variable rate determined by the remarketing agent daily or weekly, depending on the particular program. In addition, the county pays various other fees (trustee, letter of credit, and debt remarketing) in connection with this loan. At June 30, 2023, the variable interest rate was 3.11 percent, and other fees totaled $60 per month per loan (trustee), .57 percent (letter of credit), and .08 percent(remarketing) of the outstanding loan principal.

Additionally, in a prior year, Hickman County entered into a loan agreement with the Public Building Authority of the City of Clarksville. This loan

agreement provided for the authority to loan $5,250,000 to Hickman County on an as-needed basis for various renovation and construction projects. This loan is repayable at a fixed interest rate of 2.71 percent.

Furthermore, in a prior year, Hickman County entered into a loan agreement with the Energy Efficient Schools Council. This loan agreement provided for the authority to loan $2,000,000 to Hickman County for a school energy efficiency HVAC project. This loan is repayable for principal only, with no interest requirements.

Also, in a prior year, Hickman County entered into a loan agreement with the Energy Efficient Schools Council. This loan agreement provided for the authority to loan $955,479 to Hickman County for a school energy efficiency HVAC project. This loan is repayable at a fixed interest rate of .75 percent.

Also, in a prior year, Hickman County entered into loan agreement with the Public Building Authority of the City of Clarksville. This loan agreement provided for the authority to make $954,780 available for loan to Hickman County on an as-needed basis for a sewer system construction project. This loan is repayable at a fixed interest rate of 2.99 percent.

The annual requirements to amortize all notes and other loans outstanding as of June 30, 2023, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Notes - Direct Placement		
	Principal	Interest	Total
2024	$ 297,808	$ 83,347	$ 381,155
2025	306,753	73,518	380,271
2026	317,920	63,476	381,396
2027	330,438	53,063	383,501
2028	342,363	42,286	384,649
2029-2032	1,016,349	63,433	1,079,782
Total	$ 2,611,631	$ 379,123	$ 2,990,754

Year Ending June 30	Other Loans - Direct Placement			
	Principal	Interest	Other Fees	Total
2024	$ 1,890,706	$ 420,817	$ 67,745	$ 2,379,268
2025	1,870,000	362,656	58,028	2,290,684
2026	1,927,000	305,096	48,018	2,280,114
2027	1,983,000	245,784	37,702	2,266,486
2028	2,044,000	184,735	27,081	2,255,816
2029-2033	4,114,062	260,000	26,211	4,400,273
2034	62,000	1,853	-	63,853
Total	$ 13,890,768	$ 1,780,941	$ 264,785	$ 15,936,494

There is $4,039,353 available in the General Debt Service Fund to service long-term debt. Total debt per capita, including notes and other loans totaled $662, based on the 2020 federal census.

Changes in Long-term Debt

Long-term debt activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Notes - Direct Placement	Other Loans - Direct Placement
Balance, July 1, 2022	$ 2,899,084	$ 16,015,192
Reductions	(287,453)	(2,124,424)
Balance, June 30, 2023	$ 2,611,631	$ 13,890,768
Balance Due Within One Year	$ 297,808	$ 1,890,706

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	$ 16,502,399
Less: Balance Due Within One Year - Debt	(2,188,514)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 14,313,885

Hickman County Solid Waste Disposal Fund (enterprise fund)

Other Loans

Direct Borrowing and Direct Placements - Other loans are direct obligations and pledge the full faith, credit, and taxing authority of the government. Other loans outstanding were issued for original terms of up to seven years for other loans. Repayment terms are generally structured with increasing amounts of principal maturing as interest requirements decrease over the term of the debt. All other loans included in long-term debt as of June 30, 2023, will be retired from the Solid Waste Disposal Fund.

Other loans outstanding as of June 30, 2023, for governmental activities are as follows:

Type	Interest Rate	Final Maturity	Original Amount of Issue	Balance 6-30-23
Other Loans	2.37 %	6-1-28	$ 524,000	$ 376,000

Hickman County entered into a loan agreement with the Public Building Authority of the City of Clarksville on July 23, 2021. This loan agreement provided for the authority to make $1,000,000 available for loan to Hickman County on an as-needed basis for a sewer system construction project. Hickman County has borrowed $524,000 of the authorized amount. This loan is repayable at a fixed interest rate of 2.37 percent.

The annual requirements to amortize all notes and other loans outstanding as of June 30, 2023, including interest payments and other loan fees, are presented in the following tables:

Year Ending June 30	Other Loans - Direct Placement		
	Principal	Interest	Total
2024	$ 77,000	$ 8,911	$ 85,911
2025	78,000	7,086	85,086
2026	80,000	5,238	85,238
2027	82,000	3,342	85,342
2028	59,000	1,398	60,398
Total	$ 376,000	$ 25,975	$ 401,975

Changes in Long-term Debt

Long-term debt activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2023, was as follows:

Business-type Activities:	Other Loans - Direct Placement
Balance, July 1, 2022	$ 281,000
Additions	170,000
Reductions	(75,000)
Balance, June 30, 2023	$ 376,000
Balance Due Within One Year	$ 77,000

Analysis of Noncurrent Liabilities for Debt Presented on Exhibit A:

Total Noncurrent Liabilities - Debt, June 30, 2023	$ 376,000
Less: Balance Due Within One Year - Debt	(77,000)
Noncurrent Liabilities - Due in More Than One Year - Debt - Exhibit A	$ 299,000

E. Long-term Obligations

Changes in Long-term Obligations

Long-term obligations activity for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Other Postemployment Benefits	Net Pension Liability - Agent Plan*	Compensated Absences
Balance, July 1, 2022	$ 3,199,168	$ (2,334,548)	$ 366,690
Additions	270,258	3,570,510	606,413
Reductions	(106,500)	(800,071)	(574,690)
Balance, June 30, 2023	$ 3,362,926	$ 435,891	$ 398,413
Balance Due Within One Year	$ 0	$ 0	$ 99,603

* At July 1, 2022, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2023	$ 4,197,230
Less: Balance Due Within One Year - Other	(99,603)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 4,097,627

Compensated absences and other postemployment benefits will be paid from the employing funds, primarily the General and Highway/Public Works funds.

Solid Waste Disposal (Enterprise) Fund

Changes in Long-term Obligations

Long-term obligations activity for the Solid Waste Disposal Fund (enterprise fund) for the year ended June 30, 2023, was as follows:

Business-type Activities:

	Compensated Absences	Closure/ Postclosure Care Costs
Balance, July 1, 2022	$ 27,251	$ 50,725
Additions	33,397	2,936
Reductions	(30,548)	(20,719)
Balance, June 30, 2023	$ 30,100	$ 32,942
Balance Due Within One Year	$ 7,525	$ 10,145

	Other Postemployment Benefits	Net Pension Liability - Agent Plan*
Balance, July 1, 2022	$ 192,296	$ (125,979)
Additions	16,245	187,130
Reductions	(6,402)	(37,629)
Balance, June 30, 2023	$ 202,139	$ 23,522
Balance Due Within One Year	$ 0	$ 0

* At July 1, 2022, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2023	$ 288,703
Less: Balance Due Within One Year - Other	(17,670)
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 271,033

Discretely Presented Hickman County School Department

Changes in Long-term Obligations

Long-term obligations activity for the discretely presented Hickman County School Department for the year ended June 30, 2023, was as follows:

Governmental Activities:

	Other Postemployment Benefits - Local Education Plan	Other Postemployment Benefits - Medicare Supplement Plan	Net Pension Liability - Agent Plan*
Balance, July 1, 2022	$ 3,695,473	$ 1,365,165	$ (1,229,526)
Additions	320,849	270,522	1,787,874
Reductions	(529,415)	(326,975)	(339,760)
Balance, June 30, 2023	$ 3,486,907	$ 1,308,712	$ 218,588
Balance Due Within One Year	$ 0	$ 0	$ 0

*At June 30, 2023, the agent plan had a net pension asset.

Analysis of Other Noncurrent Liabilities Presented on Exhibit A:

Total Noncurrent Liabilities - Other, June 30, 2023	$ 5,014,207
Less: Balance Due Within One Year - Other	0
Noncurrent Liabilities - Due in More Than One Year - Other - Exhibit A	$ 5,014,207

Other postemployment benefits and net pension liabilities will be paid from the employing funds, primarily the General Purpose School and School Federal Projects funds.

F. On-Behalf Payments – Discretely Presented Hickman County School Department

The State of Tennessee pays health insurance premiums for retired teachers on-behalf of the Hickman County School Department. These payments are made by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan. Both plans are administered by the State of Tennessee and reported in the state's Annual Comprehensive Financial Report. Payments by the state to the Local Education Group Insurance Plan and the Medicare Supplement Plan for the year ended June 30, 2023, were $34,130 and $29,436, respectively. The school department has recognized these on-behalf payments as revenues and expenditures in the General Purpose School Fund.

V. OTHER INFORMATION

A. Risk Management

It is the policy of the county to purchase commercial insurance for the risks of losses to which it is exposed for employee health. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Hickman County and the school department participate in the Tennessee Risk Management Trust (TN-RMT), which is a public entity risk pool created under the auspices of the Tennessee Governmental Tort Liability Act to provide governmental insurance coverage. Hickman County and the school department pay annual premiums to the TN-RMT for their general liability, property, casualty, and workers' compensation insurance coverage. The creation of the TN-RMT provides for it to be self-sustaining through member premiums.

The discretely presented Hickman County School Department participates in the Local Education Group Insurance Fund (LEGIF), a public entity risk pool established to provide a program of health insurance coverage for employees of local education agencies. In accordance with Section 8-27-301, *Tennessee Code Annotated* (*TCA*), all local education agencies are eligible to participate. The LEGIF is included in the Annual Comprehensive Financial Report of the State of Tennessee, but the state does not retain any risk for losses by this fund. Section 8-27-303, *TCA*, provides for the LEGIF to be self-sustaining through member premiums.

B. Accounting Changes

GASB Statement No. 91, *Conduit Debt Obligations,* became effective for fiscal year ending June 30, 2023. This statement clarifies what is considered conduit debt and the requirements of when to disclose liabilities and commitments concerning conduit debt.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* became effective for fiscal year ending June 30, 2023. This statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA),* became effective for fiscal year ending June 30, 2023. This standard establishes a definition for SBITAs and provides uniform guidance for accounting and financial reporting for transactions that meet that definition. This statement also establishes criteria for the recognition of implementation costs and requires a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement.

GASB Statement No. 99, *Omnibus 2022,* became effective during the fiscal year. This statement enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including Financial Guarantees; Derivative Instruments; Leases, PPPs, and SBITAs; LIBOR rate replacement; and other technical updates and corrections.

C. Contingent Liabilities

The county has received various federal and state grants and other assistance for specific purposes that are subject to review and audit by grantor agencies. Such audits could result in reimbursements to the grantor agencies for expenditures disallowed under the terms of the grants. County management is not aware of any potential disallowances and believes that reimbursements, if any, would not be material.

The county is involved in several pending lawsuits. The county attorney estimates that the potential claims not covered by insurance resulting from such litigation would not materially affect the county's financial statements.

D. Changes in Administration

On August 31, 2022, Mark Bentley left the Office of County Mayor and was succeeded by Jim Bates, and Randal Ward retired from the Office of Sheriff and was succeeded by Jason Craft.

On December 30, 2022, Elizabeth Harlow left the Office of Clerk and Master and was succeeded by Loren Roberts.

E. Landfill Closure/Postclosure Care Costs

Hickman County has active permits on file with the state Department of Environment and Conservation for a sanitary landfill and a demolition landfill. The county has provided financial assurances for estimated postclosure liabilities as required by the State of Tennessee. These financial assurances are on file with the Department of Environment and Conservation.

State and federal laws and regulations require the county to place a final cover on its sanitary landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the county reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. Hickman County closed its sanitary landfill in 1997. The $32,942 reported as postclosure care liability at June 30, 2023, represents amounts based on what it would cost to perform all postclosure care in 2023. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

F. Joint Ventures

Hickman County and the Town of Centerville entered into a joint venture to foster communication and facilitate economic and community development between and among governmental entities, industry, and private citizens. This joint venture is administered by the Hickman County Economic and Community Development Association Board (Vision 21). Hickman County made a contribution of $11,773 for the Hickman County Joint Economic and Community Development Association Board for the year ended June 30, 2023.

The Twenty-first Judicial District Drug Task Force (DTF) is a joint venture formed by an interlocal agreement between the district attorney general of the Twenty-first Judicial District, Williamson, Lewis, Hickman, and Perry counties, and various cities within these counties. The purpose of the DTF is to provide multi-jurisdictional law enforcement to promote the investigation and prosecution of drug-related activities. Funds for the operations of the DTF come primarily from federal grants, drug fines, and the forfeiture of drug-related assets to the DTF. The DTF is overseen by the district attorney general and is governed by a board of directors including the district attorney general, sheriffs, and police chiefs of participating law enforcement agencies within each judicial district. Hickman County contributed $3,438 to the DTF during the year ended June 30, 2023.

Effective September 1, 2022, Lewis, Hickman, and Perry counties were removed from the Twenty-first Judicial District to establish the Thirty-second Judicial District. At this time, the district has not established a Drug Task Force.

Hickman County does not have an equity interest in any of the above-noted joint ventures. Complete financial statements for the Hickman County Joint Economic Development Board and the DTF can be obtained from their respective administrative offices at the following addresses:

Administrative Offices:

Hickman County Joint Economic Development Board (Vision 21)
P.O. Box 204
Centerville, TN 37033

Office of District Attorney General
Twenty-first Judicial District Drug Task Force
P.O. Box 937
Franklin, TN 37065

Office of District Attorney General
Thirty-second Judicial District
481 East Main St.
Hohenwald, TN 38462

Discretely Presented Hickman County School Department

The discretely presented school department participates in the Volunteer State Cooperative (VOLCO), which represents a cost-sharing arrangement. The cooperative was established through a contractual agreement between participating county school systems, city school systems, and certain special school districts. The cooperative was authorized through Chapter 49 of *Tennessee Code Annotated*. The cooperative was established to obtain lower prices for food supplies, materials, equipment, and services by combining the purchasing requirements of each member's school food service systems. The cooperative has contracted with a coordinating district (Dickson County School Department) and a service provider to provide these services. The cooperative is governed by a Representative Committee, comprising one representative from each of the member districts, and an Executive Council, consisting of the chair, vice chair, secretary, treasurer, and a member-at-large from the Representative Committee.

Complete financial statements for the Volunteer State Cooperative can be obtained from its administrative office at the following address:

Administrative Office:

Volunteer State Cooperative
220 McLemore Street
Dickson, TN 37055

G. Jointly Governed Organization

The South Central Tennessee Railroad Authority (SCTRA) was created by the county in conjunction with Lewis, Perry, and Wayne counties and the cities of Centerville, Linden, Hohenwald, and Waynesboro. The SCTRA's board includes 16 members who are the elected county mayor/executive or city mayor and an appointed member of the county commission or City Council from each of the respective counties or cities. Hickman County did not appropriate any funds for this operation during the year, and the county does not have any ongoing financial interest or responsibility for the entity. Funding sources for SCTRA are lease payments, switching fees, interest income, and grants.

H. Retirement Commitments

1. Tennessee Consolidated Retirement System (TCRS)

Primary Government

General Information About the Pension Plan

Plan Description. Employees of Hickman County and non-certified employees of the discretely presented Hickman County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 67.76 percent, the non-certified employees of the discretely presented school department comprise 32.24 percent of the plan based on contribution data. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available to vested members at age 55. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service related and

nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions plus any accumulated interest.

Employees Covered by Benefit Terms. At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	270
Inactive Employees Entitled to But Not Yet Receiving Benefits	333
Active Employees	331
Total	934

Contributions. Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees are noncontributory. Hickman County makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2023, the employer contributions for Hickman County was $1,396,451 based on a rate of 11.84 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Hickman County's state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

Hickman County's net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability as of the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from Hickman County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balance, July 1, 2021	$ 41,156,448	$ 44,846,501	$ (3,690,053)
Changes for the year:			
Service Cost	$ 993,635	$ 0	$ 993,635
Interest	2,786,411	0	2,786,411
Differences Between Expected and Actual Experience	29,246	0	29,246
Contributions-Employer	0	1,177,455	(1,177,455)
Contributions-Employees	0	5	(5)
Net Investment Income	0	(1,704,288)	1,704,288
Benefit Payments, Including Refunds of Employee Contributions	(1,739,842)	(1,739,842)	0
Administrative Expense	0	(31,934)	31,934
Net Changes	$ 2,069,450	$ (2,298,604)	$ 4,368,054
Balance, June 30, 2022	$ 43,225,898	$ 42,547,897	$ 678,001

Allocation of Agent Plan Changes in the Net Pension Liability (Asset)

		Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Primary Government	67.76%	$ 29,289,868	$ 28,830,455	$ 459,413
School Department	32.24%	13,936,030	13,717,442	218,588
Total		$ 43,225,898	$ 42,547,897	$ 678,001

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Hickman County calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

Hickman County	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 6,566,539	$ 678,001	$ (4,185,468)

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources to Pensions

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, Hickman County recognized pension expense (negative pension expense) of $1,279,672.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, Hickman County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 259,965	$ 0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	89,360	0
Changes in Assumptions	1,865,104	0
Contributions Subsequent to the Measurement Date of June 30, 2022 (1)	1,396,451	N/A
Total	$ 3,610,880	$ 0

(1) The amount shown above for "Contributions Subsequent to the Measurement Date of June 30, 2022," will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Allocation of Agent Plan Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Primary Government	$ 2,297,491	$ 0
Business-type Activities	123,979	0
School Department	1,189,410	0
Total	$ 3,610,880	$ 0

Amounts reported as deferred outflows of resources, with the exception of contributions subsequent to the measurement date, and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 547,140
2025	458,671
2026	260,495
2027	948,123
2028	0
Thereafter	0

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Discretely Presented Hickman County School Department

Non-certified Employees

General Information About the Pension Plan

Plan Description. As noted above under the primary government, employees of Hickman County and non-certified employees of the discretely presented Hickman County School Department are provided a defined benefit pension plan through the Public Employee Pension Plan, an agent multiple-employer pension plan administered by the TCRS. The primary government employees comprise 67.76 percent and the non-certified employees of the discretely presented school

department comprise 32.24 percent of the plan based on contribution data.

Certified Employees

Teacher Retirement Plan

General Information About the Pension Plan

Plan Description. Teachers of the Hickman County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan is closed to new membership. Teachers with membership in the TCRS after June 30, 2014, are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members are eligible to retire with an unreduced benefit at age 65 with five years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 60 or pursuant to the rule of 80. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the

change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers are required to contribute five percent of their salary to the plan. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing TCRS, the employer contribution rate cannot be less than four percent, except in years when the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2023, to the Teacher Retirement Plan were $163,694, which is 2.87 percent of covered payroll. In addition, employer contributions of $64,451, which is 1.13 percent of covered payroll were made to the Pension Stabilization Reserve Trust Fund to fund future pension costs. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liabilities (Assets). At June 30, 2023, the school department reported a liability (asset) of ($99,103) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, the school department's proportion was 0.327152 percent. The proportion as of June 30, 2021, was 0.333114 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the Hickman County School Department recognized pension expense (negative pension expense) of $139,957.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department reported deferred outflows and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 5,419	$ 60,211
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	31,238	0
Changes in Assumptions	116,094	0
Changes in Proportion of Net Pension Liability (Asset)	12,909	15,093
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	163,694	N/A
Total	$ 329,354	$ 75,304

The school department's employer contributions of $163,694, reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 2,175
2025	2,493
2026	(2,640)
2027	51,768
2028	5,640
Thereafter	30,919

Actuarial Assumptions. The total pension liability as of the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Hickman County calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 520,231	$ (99,103)	$ (551,406)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

Teacher Legacy Pension Plan

General Information About the Pension Plan

Plan Description. Teachers of the Hickman County School Department with membership in the TCRS before July 1, 2014, are provided with pensions through the Teacher Legacy Pension Plan, a cost-sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under *Tennessee Code Annotated (TCA)*, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

Benefits Provided. TCA, Title 8, Chapters 34-37 establish the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with five years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available to vested members at age 55. Members are vested with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced ten percent and include projected service credits. A variety of

death benefits is available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the second of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at three percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Contributions. Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers are required to contribute five percent of their salaries. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by the Hickman County School Department for the year ended June 30, 2023, to the Teacher Legacy Pension Plan were $969,482, which is 8.69 percent of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Pension Liabilities (Assets), Pension Expense (Negative Pension Expense), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension Liability (Assets). At June 30, 2023, the school department reported a liability (asset) of ($4,270,355) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The school department's proportion of the net pension liability (asset) was based on the school department's long-term share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2022, the school department's proportion was 0.348201 percent. The proportion measured at June 30, 2021, was 0.349815 percent.

Pension Expense (Negative Pension Expense). For the year ended June 30, 2023, the school department recognized pension expense (negative pension expense) of $35,846.

Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 702,458	$ 721,560
Changes in Assumptions	2,675,172	0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	73,021	0
Changes in Proportion of Net Pension Liability (Asset)	26,565	22,933
LEA's Contributions Subsequent to the Measurement Date of June 30, 2022	969,482	N/A
Total	$ 4,446,698	$ 744,493

The school department's employer contributions of $969,482 reported as pension related deferred outflows of resources subsequent to the measurement date, will be recognized as a reduction (increase) to the net pension liability (asset) in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Amount
2024	$ 425,235
2025	791,050
2026	(737,453)
2027	2,253,890
2028	0
Thereafter	0

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

Actuarial Assumptions. The total pension liability as of the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Pension Plan Investment Expenses, Including Inflation
Cost of Living Adjustment	2.125%

Mortality rates are based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2022, actuarial valuation, were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historic market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) is developed for each major asset class. These best estimates are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Percentage Long-term Expected Real Rate of Return		Percentage Target Allocations	
U.S. Equity	4.88	%	31	%
Developed Market International Equity	5.37		14	
Emerging Market International Equity	6.09		4	
Private Equity and Strategic Lending	6.57		20	
U.S. Fixed Income	1.20		20	
Real Estate	4.38		10	
Short-term Securities	0.00		1	
Total			100	%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount Rate. The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumes that employee contributions will be made at the current rate and that contributions from all the LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the net pension liability (asset) of Hickman County calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.75 percent) or one percentage point higher (7.75 percent) than the current rate:

School Department's Proportionate Share of the Net Pension Liability (Asset)	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	$ 8,458,102	$ (4,270,355)	$ (14,872,315)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

2. Deferred Compensation – Primary Government

Hickman County offers its employees a deferred compensation plan established pursuant to IRC Section 457. All costs of administering and funding this program are the responsibility of plan participants. The Section 457 plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Section 457 establishes participation, contribution, and withdrawal provisions for the plan.

Deferred Compensation – Discretely Presented Hickman County School Department

The discretely presented Hickman County School Department offers its employees two deferred compensation plans, one established pursuant to IRC Section 457 and the other pursuant to IRC Section 403(b). All costs of administering and funding these programs are the responsibility of plan participants. The Section 457 and the Section 403(b) plan assets remain the property of the contributing employees and are not presented in the accompanying financial statements. IRC Sections 457 and 403(b) establish participation, contribution, and withdrawal provisions for the plans.

Teachers hired after July 1, 2014, by the school department are required to participate in a hybrid pension plan consisting of a defined benefit portion, which is detailed in the pensions footnote above and is managed by the Tennessee Consolidated Retirement System, and a defined contribution portion, which is placed into the state's 401(k) plan and is managed by the employee. The defined contribution portion of the plan requires that the school department contribute five percent of each teacher's salary into their deferred compensation plan. In addition, teachers are required to contribute two percent of their salaries into this deferred compensation plan, unless they opt out of the employee portion. During the year, the school department contributed $302,570 to this deferred compensation pension plan.

I. Other Postemployment Benefits (OPEB)

Hickman County and the discretely presented Hickman County School Department provide OPEB benefits to its retirees under various OPEB plans. These include OPEB provided through state administered public entity risk pools and commercial health insurance plans. For reporting purposes, the plans are considered single employer defined benefit OPEB plans based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plans are funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Primary Government - Commercial Plan

Hickman County provides OPEB benefits to its employees through a commercial insurance plan.

Plan Description. The primary government participates in a commercial postemployment benefits plan for its retirees and their covered dependents. County employees, other than highway, are eligible for OPEB benefits if they retire at age 55 with at least 25 years of service. Highway employees are eligible for OPEB benefits if they retire at age 50 with at least 20 years of accumulated service from the state, city, and/or county government, is a vested member of the Tennessee Consolidated Retirement System and has been employed with the Hickman County Highway Department for at least the last 10 years. For accounting purposes, the plan is a single employer defined benefit OPEB plan. Benefits are established and amended by recommendation of a salaries and benefits committee and approved by the county commission. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement 75.

Benefits Provided. The plan provides healthcare insurance benefits to retirees and their dependents, as well as dental benefits to highway retirees and their dependents.

The benefit terms provide for the primary government to pay the same benefit as an active employee which is payable until age 65 for all non-highway employees. At age 65 for non-highway employees, the county will pay $40 toward a supplemental Medicare policy with the State of Tennessee. Eligible highway employees are entitled to the same benefit that they received as an active employee which is payable for life. In addition, Hickman County contributes up to $4,400 (single coverage) and up to $8,800 (family coverage) to a Health Reimbursement Account administered by the insurance carrier to cover employees' health insurance deductibles.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	12
Active Employees	182
Total	194

Total OPEB Liability

The primary government's total OPEB liability of $3,565,065 was measured as of June 30, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs. The total OPEB liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Discount Rate	4.25%
Salary Scale	3.00%
Healthcare Cost Trend Rate	4.50%
Retirees share of Benefit-related Cost	Same rate as active employees

Mortality rates (pre-retirement) were based on the RP-2014 mortality table for blue collar employees projected generationally with scale MP-2016 for males and females. Mortality rates (post-retirement) were based on the RP-2014 mortality table for blue collar healthy annuitants projected generationally with scale MP-2016 for males and females.

The actuarial assumptions used in the June 30, 2023, valuation were based on plan data and costs presented by the primary government with concurrence by the actuary.

Changes in the Total OPEB Liability

Balance July 1, 2022	$ 3,391,463
Changes for the Year:	
Service Cost	$ 138,839
Interest	147,664
Benefit Payments	(112,901)
Net Changes	$ 173,602
Balance June 30, 2023	$ 3,565,065

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the primary government recognized OPEB expense of $130,095. At June 30, 2023, the primary government reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 62,666	$ 0
Changes of Assumptions	0	424,560
Total	$ 62,666	$ 424,560

Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Amount
2024	$ (43,507)
2025	(43,507)
2026	(43,508)
2027	(178,204)
2028	(43,507)
Thereafter	(9,661)

In the table shown above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following presents the total OPEB liability of the primary government calculated using the current discount rate of 4.25 percent, as well as what the OPEB liability would be if it was calculated using a discount rate that is one

percentage point lower (3.25 percent) or one percentage point higher (5.25 percent) than the current rate:

Discount Rate

	1% Decrease 3.25%	Current Discount Rate 4.25%	1% Increase 5.25%
Total OPEB Liability	$ 4,088,486	$ 3,565,065	$ 3,140,805

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The following presents the total OPEB liability of the primary government calculated using the current healthcare cost trend rate of 4.5 percent, as well as what the OPEB liability would be if it was calculated using a trend rate that is one percentage point lower (3.5 percent) or one percentage point higher (5.5 percent) than the current rate:

Healthcare Cost Trend Rate

	1% Decrease 3.50%	Current Trend Rate 4.50%	1% Increase 5.50%
Total OPEB Liability	$ 3,171,709	$ 3,565,065	$ 4,069,300

Discretely Presented Hickman County School Department

Hickman County School Department provides OPEB benefits to its certified retirees through a state administered public entity risk pool. For reporting purposes, the plan is considered a single employer defined benefit OPEB plan based on criteria in Statement No. 75 of the Governmental Accounting Standards Board (GASB). The plan is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meet the criteria of paragraph 4 of GASB Statement No. 75.

OPEB Provided Through State Administered Public Entity Risk Pools

The Hickman County School Department provides healthcare benefits to its certified retirees under the Local Education Plan (LEP) until they reach Medicare eligibility. The certified retirees of Hickman County School Department may then join the Tennessee Plan – Medicare (TNM), which provides supplemental medical insurance for retirees with Medicare. Hickman County provides a direct subsidy of 55% of the premium cost for eligible retirees with 30 or more years of service in Hickman County schools, 35% for eligible retirees with 20-29 years of service in Hickman County Schools, and

20% for eligible retirees with 10-19 years of service in Hickman County Schools.

The school department's total OPEB liability for the plan was measured as of June 30, 2022, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs. The total OPEB liability in the June 30, 2022, actuarial valuation of the plan was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increases	Salary increases used in the July 1, 2021 TCRS actuarial valuation; 3.44% to 8.72%, including inflation
Discount Rate	3.54%
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend starting at 8.37% for pre-65 retirees in the 2022 calendar year, and decreasing annually over a 7-year period to an ultimate trand rate of 4.5%.
Retirees Share of Benefit Related Cost	Discussed under each plan

The discount rate was 3.54%, based on the daily rate of Bond Buyer's 20-year Municipal GO AA index closest to but not later than the measurement date.

Mortality rates were based on the results of a statewide experience study undertaken on behalf of the Tennessee Consolidated Retirement System (TCRS). These mortality rates were used in the July 1, 2022, actuarial valuation of the TCRS.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2022, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted employee mortality table for non-disabled pre-retirement mortality projected generationally with MP-2020 from 2010. Post-retirement rates are headcount-weighted below median healthy annuitant and adjusted with a 19 percent load for males and an 18 percent load for females, projected generationally with MP-2020 from 2010. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table

published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2020.

Changes in Assumptions. The discount rate changed from 2.16 percent as of the beginning of the measurement period to 3.54 percent as of the measurement date of June 30, 2022. This change in assumption decreased the total OPEB liability. Other changes in assumptions include adjustments to initial per capita costs and health trend rates. The trend rate applicable to the 2022 plan year was revised from 7.36 percent to 8.37 percent.

Closed Local Education (LEP) OPEB Plan (Discretely Presented School Department)

Plan description. Employees of the Hickman County School Department who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Local Education Plan (LEP) administered by the Tennessee Department of Finance and Administration. All eligible pre-65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the LEP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Benefits provided. The Hickman County School Department offers the LEP to provide health insurance coverage to eligible pre-65 retirees, support staff, and disabled participants of local education agencies. Retirees are required to discontinue coverage under the LEP upon obtaining Medicare eligibility. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with *TCA* 8-27-301 establishes and amends the benefit terms of the LEP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LEP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. During the year, Hickman County provided a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 30 or more years of service receive 55% of a single policy premium or 30% of a family policy premium; 20-29 years of service, 45% of a single family policy premium or 25% of a family policy premium; and 10-19 years of service receive 35% of a single policy premium or 15% of a family policy premium. Also, the state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums based on years of service. Retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 25% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

	Total
Inactive Employees Currently Receiving Benefit Payments	9
Inactive Employees Entitled To But Not Yet Receiving Benefit Payments	0
Active Employees Eligible For Benefits	280
Total	289

A state insurance committee, created in accordance with *TCA* 8-27-301, establishes the required payments to the LEP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $104,553 to the LEP for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Hickman County School Department 70.16%	State of TN 29.84%	Total OPEB Liability
Balance July 1, 2021	$ 3,695,473	$ 1,484,153	$ 5,179,626
Changes for the Year:			
Service Cost	$ 238,405	$ 101,397	$ 339,802
Interest	82,444	35,065	117,509
Difference between Expected and Actuarial Experience	(20,055)	(8,529)	(28,584)
Changes in Proportion	(61,436)	61,436	0
Changes in Assumptions	(336,193)	(142,988)	(479,181)
Benefit Payments	(111,732)	(47,521)	(159,253)
Net Changes	$ (208,566)	$ (1,141)	$ (209,707)
Balance June 30, 2022	$ 3,486,907	$ 1,483,012	$ 4,969,919

The Hickman County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired

employees participating in the LEP. The Hickman County School Department's proportionate share of the collective total OPEB Liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $136,163 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the LEP for school department retirees.

During the year, the Hickman County School Department's proportionate share of the collective OPEB liability was 70.16 percent and the State of Tennessee's share was 29.84 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department recognized OPEB expense of $361,870, including the state's share of the expense. At June 30, 2023, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 482,585	$ 715,793
Changes of Assumptions	281,320	505,900
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	36,748	217,848
Benefits Paid After the Measurement Date of June 30, 2022	104,553	0
Total	$ 905,206	$ 1,439,541

The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to OPEB liability in the following measurement period.

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2024	$ (95,144)
2025	(95,144)
2026	(95,144)
2027	(95,144)
2028	(88,196)
Thereafter	(170,116)

In the table shown above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

Discount Rate	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Proportionate Share of the Collective Total OPEB Liability	$ 3,756,320	$ 3,486,907	$ 3,230,009

Sensitivity of proportionate share of the collective total OPEB liability to changes in the healthcare cost trend rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the LEP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate.

Healthcare Cost Trend Rate	1% Decrease 7.37 to 3.5%	Current Rate 8.37 to 4.5%	1% Increase 9.37 to 5.5%
Proportionate Share of the Collective Total OPEB Liability	$ 3,086,375	$ 3,486,907	$ 3,955,960

Closed Tennessee Plan – Medicare (Discretely Presented School Department)

Plan description. Employees of the Hickman County School Department, who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan - Medicare (TNM) administered by the Tennessee Department of Finance and Administration. All eligible post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNM. The TNM also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015. The school department's total OPEB liability for the TNM Plan was measured as of June 30, 2020, and was determined by an actuarial valuation as of that date.

Benefits provided. The state offers the TNM to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNM does not include pharmacy. In accordance with *TCA* 8-27-209, benefits of the TNM are established and amended by cooperation of insurance committees created by *TCA* 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receive a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The Hickman County School Department provides a subsidy of 55% of the monthly premium for retirees with 30 or more years of service in Hickman County Schools, retirees with 20-29 years of service in Hickman County Schools receive 35% of the monthly premium, and retirees with 10-19 years of service in Hickman County Schools receive 25% of the monthly premium. The state, as a governmental nonemployer contributing entity, contributes to the premiums of eligible retirees of local education agencies based on years of service. The State of Tennessee provides a subsidy of $50 per month for retirees with 30 or more years of service, retirees with 20-29 years of service receive $37.50, and retirees with 15-19 years of service receive $25.

Employees Covered by Benefit Terms

At the measurement date of June 30, 2022, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	60
Inactive Employees Entitled to But Not Yet Receiving Benefits	26
Active Employees	224
Total	310

In accordance with *TCA* 8-27-209, the state insurance committees established by *TCA* Nos. 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the school department paid $45,413 to the TNM for OPEB benefits as they came due.

Changes in the Collective Total OPEB Liability

	Share of Collective Liability		
	Hickman County School Department 60.67%	State of TN 39.33%	Total OPEB Liability
Balance July 1, 2021	$ 1,365,165	$ 1,053,198	$ 2,418,363
Changes for the Year:			
Service Cost	$ 49,270	$ 31,939	$ 81,209
Interest	32,419	21,016	53,435
Difference between Expected and Actual Experience	86,707	56,208	142,915
Changes in Proportion	102,126	(102,126)	0
Changes in Assumptions	(295,613)	(191,634)	(487,247)
Benefit Payments	(31,362)	(20,330)	(51,692)
Net Changes	$ (56,453)	$ (204,927)	$ (261,380)
Balance June 30, 2022	$ 1,308,712	$ 848,271	$ 2,156,983

The Hickman County School Department has a special funding situation related to benefits paid by the State of Tennessee for its eligible retirees participating in the TNM. The Hickman County School Department's proportionate share of the collective total OPEB Liability was based on a projection of the employer's long-term share of benefit payments to the OPEB

plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The school department recognized $44,542 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNM for retired employees.

During the year, the Hickman County School Department's proportionate share of the collective OPEB liability was 60.67 percent and the State of Tennessee's Share was 39.33 percent.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended June 30, 2023, the school department recognized OPEB expense of $85,552 including the state's share of the OPEB expense.

At June 30, 2023, the school department reported deferred outflows of resources and deferred inflows of resources related to its proportionate share of OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	$ 198,482	$ 86,087
Changes of Assumptions and Other Inputs	177,934	403,068
Changes in Proportion and Differences Between Amounts Paid as Benefits Came Due and Proportionate Share Amounts Paid by the Employer and Nonemployer Contributors As Benefits Came Due	143,517	168,720
Benefits Paid After the Measurement Date of June 30, 2022	45,413	0
Total	$ 565,346	$ 657,875

The amount shown above for "Benefits Paid After the Measurement Date" will be recognized as a reduction to OPEB liability in the following measurement period.

Amounts reported as deferred inflows and deferred outflows of resources (excluding benefits paid after the measurement date) related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	School Department
2024	$ (40,683)
2025	(40,683)
2026	(40,683)
2027	(29,251)
2028	11,416
Thereafter	1,942

In the table shown above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

Sensitivity of Proportionate Share of the Collective Total OPEB Liability to Changes in the Discount Rate. The following presents the school department's proportionate share of the collective total OPEB liability related to the TNM, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

Discount Rate	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Proportionate Share of the Collective Total OPEB Liability	$ 1,514,583	$ 1,308,712	$ 1,139,737

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate. The premium subsidies provided to retirees in the TNM plan are assumed to remain unchanged for the entire projection period, therefore trend rates are not applicable to the plan calculations.

J. Office of Central Accounting, Budgeting, and Purchasing

Hickman County operates under provisions of the County Financial Management System of 1981. This act provides for a central system of accounting, budgeting, and purchasing for all county departments. This act also provides for the creation of a finance department operated under the direction of the finance director.

K. Purchasing Law

Office of Director of Finance

The County Financial Management System of 1981 provides for the finance director or a deputy appointed by her to serve as the county purchasing agent. The finance director serves as the purchasing agent for Hickman County. All purchase orders are issued by the finance department. All purchases exceeding $10,000 for the Office of County Mayor, the highway department, and the discretely presented school department are required to be competitively bid.

L. Subsequent Event

Director of Schools Michelle Gilbert resigned June 30, 2023, and was succeeded by John Mullins effective July 1, 2023.

Required Supplementary Information

Hickman County, Tennessee
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability									
Service Cost	$ 654,690	$ 696,494	$ 673,495	$ 666,353	$ 705,759	$ 750,556	$ 772,166	$ 814,520	$ 993,635
Interest	1,787,192	1,909,251	2,001,964	2,110,306	2,199,470	2,314,951	2,471,665	2,616,612	2,786,411
Differences Between Actual and Expected Experience	125,227	(264,612)	(56,802)	(197,920)	(48,638)	505,491	202,895	90,519	29,246
Changes in Assumptions	0	0	0	806,711	0	0	0	3,108,506	0
Benefit Payments, Including Refunds of Employee Contributions	(917,225)	(1,045,668)	(1,118,252)	(1,215,663)	(1,233,861)	(1,383,215)	(1,478,864)	(1,500,766)	(1,739,842)
Net Change in Total Pension Liability	$ 1,649,884	$ 1,295,465	$ 1,500,405	$ 2,169,787	$ 1,622,730	$ 2,187,783	$ 1,967,862	$ 5,129,391	$ 2,069,450
Total Pension Liability, Beginning	23,633,141	25,283,025	26,578,490	28,078,895	30,248,682	31,871,412	34,059,195	36,027,057	41,156,448
Total Pension Liability, Ending (a)	$ 25,283,025	$ 26,578,490	$ 28,078,895	$ 30,248,682	$ 31,871,412	$ 34,059,195	$ 36,027,057	$ 41,156,448	$ 43,225,898
Plan Fiduciary Net Position									
Contributions - Employer	$ 1,103,787	$ 1,173,742	$ 1,170,034	$ 1,176,267	$ 1,245,970	$ 1,312,979	$ 1,186,344	$ 1,188,240	$ 1,177,455
Contributions - Employee	300	0	25,928	0	0	0	4	0	5
Net Investment Income	3,586,524	779,537	695,653	3,044,261	2,474,426	2,399,295	1,706,830	9,231,643	(1,704,288)
Benefit Payments, Including Refunds of Employee Contributions	(917,225)	(1,045,668)	(1,118,252)	(1,215,663)	(1,233,861)	(1,383,215)	(1,478,864)	(1,500,766)	(1,739,842)
Administrative Expense	(12,757)	(16,152)	(22,486)	(26,820)	(29,853)	(28,952)	(29,875)	(29,510)	(31,934)
Other	0	0	0	0	(6,881)	0	0	0	0
Net Change in Plan Fiduciary Net Position	$ 3,760,629	$ 891,459	$ 750,877	$ 2,978,045	$ 2,449,801	$ 2,300,107	$ 1,384,439	$ 8,889,607	$ (2,298,604)
Plan Fiduciary Net Position, Beginning	21,441,537	25,202,166	26,093,625	26,844,502	29,822,547	32,272,348	34,572,455	35,956,894	44,846,501
Plan Fiduciary Net Position, Ending (b)	$ 25,202,166	$ 26,093,625	$ 26,844,502	$ 29,822,547	$ 32,272,348	$ 34,572,455	$ 35,956,894	$ 44,846,501	$ 42,547,897
Net Pension Liability (Asset), Ending (a - b)	$ 80,859	$ 484,865	$ 1,234,393	$ 426,135	$ (400,936)	$ (513,260)	$ 70,163	$ (3,690,053)	$ 678,001
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	99.68%	98.18%	95.60%	98.59%	101.26%	101.51%	99.81%	108.97%	98.43%
Covered Payroll	$ 8,336,761	$ 8,643,168	$ 8,617,705	$ 8,661,755	$ 9,041,871	$ 9,528,150	$ 10,776,505	$ 10,767,240	$ 10,675,024
Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.97%	5.61%	14.32%	4.92%	(4.43)%	(5.39)%	0.65%	(34.27)%	6.35%

Note 1: Ten years of data will be presented when available.

Note 2: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Exhibit F-2

Hickman County, Tennessee
Schedule of Contributions Based on Participation in the Public
Employee Pension Plan of TCRS
Primary Government
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially Determined Contribution	$ 1,103,787	$ 1,173,742	$ 1,170,034	$ 1,176,301	$ 1,245,970	$ 1,312,979	$ 1,186,344	$ 1,188,240	$ 1,177,455	$ 1,396,451
Less: Contributions in Relation to the Actuarially Determined Contribution	(1,103,787)	(1,173,742)	(1,170,034)	(1,176,301)	(1,245,970)	(1,312,979)	(1,186,344)	(1,188,240)	(1,177,455)	(1,396,451)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 8,336,761	$ 8,643,168	$ 8,617,705	$ 8,661,755	$ 9,041,871	$ 9,528,150	$ 10,776,505	$ 10,767,240	$ 10,675,024	$ 11,794,357
Contributions as a Percentage of Covered Payroll	13.24%	13.58%	13.58%	13.58%	13.78%	13.78%	11.01%	11.04%	11.03%	11.84%

Note: The agent plan is a single plan reported under one account with the Tennessee Consolidated Retirement System. This plan covers employees of the primary government and non-certified employees of the discretely presented school department.

Exhibit F-3

Hickman County, Tennessee
Schedule of Contributions Based on Participation in the Teacher Retirement Plan of TCRS
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contribution	$ 23,634	$ 65,173	$ 88,360	$ 102,607	$ 64,881	$ 83,379	$ 97,113	$ 112,294	$ 163,694
Less: Contributions in Relation to the Contractually Required Contribution	(23,634)	(65,173)	(88,360)	(102,607)	(64,881)	(83,379)	(97,113)	(112,294)	(163,694)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 590,846	$ 1,629,333	$ 2,208,998	$ 2,565,170	$ 3,344,373	$ 4,107,364	$ 4,807,546	$ 5,586,726	$ 5,703,628
Contributions as a Percentage of Covered Payroll	4.00%	4.00%	4.00%	4.00%	1.94%	2.03%	2.02%	2.01%	2.87%

Note 1: Ten years of data will be presented when available.

Note 2: Beginning in FY 2019, the school department placed the actuarially determined contribution rate of covered payroll into the pension plan and placed the remainder of the four percent contractually required contribution into the Pension Stabilization Reserve Trust (SRT).
2019: Pension - 1.94%, SRT - 2.02%
2020: Pension - 2.03%, SRT - 1.97%
2021: Pension - 2.02%, SRT - 1.98%
2022: Pension - 2.01%, SRT - 1.99%
2023: Pension - 2.87%, SRT - 1.13%

Hickman County, Tennessee
Schedule of Contributions Based on Participation in the Teacher
Legacy Pension Plan of TCRS
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually Required Contribution	$ 1,222,030	$ 1,169,474	$ 1,159,435	$ 1,114,818	$ 1,115,160	$ 1,232,403	$ 1,213,314	$ 1,179,154	$ 1,180,285	$ 969,482
Less: Contributions in Relation to the Contractually Required Contribution	(1,222,030)	(1,169,474)	(1,159,435)	(1,114,818)	(1,115,160)	(1,232,403)	(1,213,314)	(1,179,154)	(1,180,285)	(969,482)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$ 13,761,597	$ 12,936,665	$ 12,825,612	$ 12,332,055	$ 12,281,495	$ 11,782,041	$ 11,414,050	$ 11,481,533	$ 11,459,065	$ 11,149,216
Contributions as a Percentage of Covered Payroll	8.88%	9.04%	9.04%	9.04%	9.08%	10.46%	10.63%	10.27%	10.3%	8.69%

Hickman County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Retirement Plan of TCRS
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2015	2016	2017	2018	2019	2020	2021	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.278503%	0.370298%	0.336564%	0.293539%	0.316044%	0.325482%	0.331140%	0.327152%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (11,440)	$ (38,549)	$ (88,798)	$ (133,128)	$ (178,402)	$ (185,083)	$ (360,833)	$ (99,103)
Covered Payroll	$ 590,846	$ 1,629,333	$ 2,208,998	$ 2,565,170	$ 3,344,373	$ 4,107,364	$ 4,807,546	$ 5,586,726
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(1.94)%	(2.37)%	(4.02)%	(5.19)%	(5.33)%	(4.51)%	(7.51)%	(1.77)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%

Note: Ten years of data will be presented when available.

Hickman County, Tennessee
Schedule of Proportionate Share of the Net Pension Liability (Asset)
in the Teacher Legacy Pension Plan of TCRS
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2014	2015	2016	2017	2018	2019	2020	2021	2022
School Department's Proportion of the Net Pension Liability (Asset)	0.350615%	0.345576%	0.355300%	0.348861%	0.350732%	0.351374%	0.342944%	0.349815%	0.348201%
School Department's Proportionate Share of the Net Pension Liability (Asset)	$ (56,973)	$ 141,560	$ 2,220,427	$ (114,143)	$ (1,234,197)	$ (3,612,752)	$ (2,615,199)	$ (15,088,374)	$ (4,270,355)
Covered Payroll	$ 13,761,597	$ 12,936,665	$ 12,825,612	$ 12,332,055	$ 12,281,495	$ 11,782,041	$ 11,414,050	$ 11,481,533	$ 11,459,065
School Department's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	(0.41)%	1.09%	17.31%	(0.93)%	(10.05)%	(30.66)%	(22.91)%	(131.41)%	(37.27)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%

Note: Ten years of data will be presented when available.

Exhibit F-7

Hickman County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Commercial Plan
Primary Government
For the Fiscal Year Ended June 30

	2018	2019	2020	2021	2022	2023
Total OPEB Liability						
Service Cost	$ 67,542	$ 69,568	$ 184,927	$ 227,746	$ 227,746	$ 138,839
Interest	80,406	93,849	99,754	123,546	130,196	147,664
Plan Change	134,452	0	0	0	0	0
Differences Between Actual and Expected Experience	258,709	0	467,082	0	(419,989)	0
Changes in Assumptions or Other Inputs	0	0	475,796	0	(998,064)	0
Benefit Payments	(61,509)	(67,576)	(96,470)	(109,453)	(109,453)	(112,901)
Net Change in Total OPEB Liability	$ 479,600	$ 95,841	$ 1,131,089	$ 241,839	$ (1,169,564)	$ 173,602
Total OPEB Liability, Beginning	2,612,658	3,092,258	3,188,099	4,319,188	4,561,027	3,391,463
Total OPEB Liability, Ending	$ 3,092,258	$ 3,188,099	$ 4,319,188	$ 4,561,027	$ 3,391,463	$ 3,565,065
Covered Employee Payroll	$ 8,994,458	$ 9,174,347	$ 6,095,571	$ 6,278,438	$ 7,044,307	$ 7,255,636
Net OPEB Liability as a Percentage of Covered Employee Payroll	34.38%	34.75%	70.86%	72.65%	48.14%	49.14%

Note: Ten years of data will be presented when available.

Hickman County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Local Education Plan
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 382,666	$ 354,716	$ 246,606	$ 248,112	$ 311,356	$ 339,802
Interest	151,959	188,358	121,633	153,305	112,014	117,509
Changes in Benefit Terms	0	(657,264)	28,773	0	0	0
Differences Between Actual and Expected Experience	0	(1,682,737)	1,061,598	(106,556)	90,327	(28,584)
Changes in Assumptions or Other Inputs	(262,208)	119,863	(313,587)	506,937	(6,270)	(479,181)
Benefit Payments	(141,848)	(173,362)	(119,166)	(158,930)	(169,011)	(159,253)
Net Change in Total OPEB Liability	$ 130,569	$ (1,850,426)	$ 1,025,857	$ 642,868	$ 338,416	$ (209,707)
Total OPEB Liability, Beginning	4,892,342	5,022,911	3,172,485	4,198,342	4,841,210	5,179,626
Total OPEB Liability, Ending	$ 5,022,911	$ 3,172,485	$ 4,198,342	$ 4,841,210	$ 5,179,626	$ 4,969,919
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 1,222,988	$ 829,329	$ 1,175,847	$ 1,301,467	$ 1,484,153	$ 1,483,012
Employer Proportionate Share of the Total OPEB Liability	3,799,923	2,343,156	3,022,495	3,539,743	3,695,473	3,486,907
Covered Employee Payroll	$ 14,846,665	$ 13,019,870	$ 15,514,614	$ 15,735,775	$ 16,681,327	$ 16,852,844
Total OPEB Liability as a Percentage of Covered Employee Payroll	25.59%	18.00%	19.48%	22.49%	22.15%	20.69%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

2016 2.92%
2017 3.56%
2018 3.62%
2019 3.51%
2020 2.21%
2021 2.16%
2022 3.54%

(b) The assumed initial trend rate applicable to plan years was revised as follows:

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%
For the 2023 plan year - from 7.36% to 8.37%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Exhibit F-9

Hickman County, Tennessee
Schedule of Changes in the Total OPEB Liability and Related Ratios - Tennessee Plan - Medicare
Discretely Presented Hickman County School Department
For the Fiscal Year Ended June 30

	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 125,681	$ 103,896	$ 70,057	$ 60,540	$ 90,458	$ 81,209
Interest	78,298	90,960	75,503	80,600	53,730	53,435
Changes in Benefit Terms	0	(288,570)	0	(374,360)	0	0
Differences Between Actual and Expected Experience	0	(251,537)	156,624	(48,506)	157,880	142,915
Changes in Assumptions or Other Inputs	(237,480)	(17,039)	(5,758)	449,257	(201,293)	(487,247)
Benefit Payments	(69,226)	(72,987)	(74,123)	(78,503)	(46,124)	(51,692)
Net Change in Total OPEB Liability	$ (102,727)	$ (435,277)	$ 222,303	$ 89,028	$ 54,651	$ (261,380)
Total OPEB Liability, Beginning	2,590,384	2,487,657	2,052,380	2,274,683	2,363,711	2,418,362
Total OPEB Liability, Ending	$ 2,487,657	$ 2,052,380	$ 2,274,683	$ 2,363,711	$ 2,418,362	$ 2,156,982
Nonemployer Contributing Entity Proportionate Share of the Total OPEB Liability	$ 877,777	$ 861,515	$ 922,379	$ 1,092,477	$ 1,053,197	$ 848,270
Employer Proportionate Share of the Total OPEB Liability	1,609,880	1,190,865	1,352,304	1,271,234	1,365,165	1,308,712
Covered Employee Payroll	$ 14,846,665	$ 13,019,870	$ 15,514,614	$ 15,735,775	$ 16,681,327	$ 16,852,844
Net OPEB Liability as a Percentage of Covered Employee Payroll	10.84%	9.15%	8.72%	8.08%	8.18%	7.77%

Note 1: Ten years of data will be presented when available.

Note 2: Changes in assumptions.

(a) The following are the discount rates used in each period:

2016 2.92%
2017 3.56%
2018 3.62%
2019 3.51%
2020 2.21%
2021 2.16%
2022 3.54%

(b) The assumed initial trend rate applicable to plan years was revised as follows:

For the 2019 plan year - from 5.4% to 6.75%
For the 2020 plan year - from 6.75% to 6.03%
For the 2021 plan year - from 6.03% to 9.02%
For the 2022 plan year - from 9.02% to 7.36%
For the 2023 plan year - from 7.36% to 8.37%

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

HICKMAN COUNTY, TENNESSEE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

TENNESSEE CONSOLIDATED RETIREMENT SYSTEM

Valuation Date: Actuarially determined contribution rates for fiscal year 2023 were calculated based on the July 1, 2021, actuarial valuation.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, closed (not to exceed 20 years)
Remaining Amortization Period	Various
Asset Valuation	10-year smoothed within a 20 percent corrider to market value
Inflation	2.25%
Salary Increases	Graded Salary Ranges from 8.72% to 3.44% Based on Age, Including Inflation, Averaging 4%
Investment Rate of Return	6.75%, Net of Investment Expense, Including Inflation
Retirement Age	Pattern of Retirement Determined by Experience Study
Mortality	Customized Table Based on Actual Experience Including an Adjustement for Some Anticipated Improvement
Cost of Living Adjustment	2.125%

Changes of assumptions. In 2021, the following assumptions were changed: decreased inflation rate from 2.5 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3 percent to 2.5 percent; decreased the investment rate of return from 7.5 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.5 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4 percent; and modified mortality assumptions.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Drug Control Fund – The Drug Control Fund is used to account for revenues received from drug-related fines, forfeitures, and seizures.

Adequate Facilities/Development Tax Fund – The Adequate Facilities/Development Tax Fund is used to account for the fee assessed on square footage on all new residential, industrial, and commercial buildings.

Constitutional Officers - Fees Fund – The Constitutional Officers - Fees Fund is used to account for operating expenses paid directly from the fee and commission accounts of the trustee, clerks, register of deeds, and sheriff.

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

General Capital Projects Fund – The General Capital Projects Fund is used to account for general capital expenditures of the county.

Exhibit G-1

Hickman County, Tennessee
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds				Capital Projects Fund	
	Drug Control	Adequate Facilities/ Development Tax	Constitu - tional Officers - Fees	Total	General Capital Projects	Total Nonmajor Governmental Funds
ASSETS						
Cash	$ 0	$ 0	$ 345	$ 345	$ 0	$ 345
Equity in Pooled Cash and Investments	109,780	795,720	0	905,500	630,748	1,536,248
Accounts Receivable	145	0	4,882	5,027	0	5,027
Total Assets	$ 109,925	$ 795,720	$ 5,227	$ 910,872	$ 630,748	$ 1,541,620
LIABILITIES						
Due to Litigants, Heirs, and Others	$ 0	$ 0	$ 5,227	$ 5,227	$ 0	$ 5,227
Other Current Liabilities	680	0	0	680	0	680
Total Liabilities	$ 680	$ 0	$ 5,227	$ 5,907	$ 0	$ 5,907
FUND BALANCES						
Restricted:						
Restricted for General Government	$ 0	$ 795,720	$ 0	$ 795,720	$ 0	$ 795,720
Restricted for Public Safety	109,245	0	0	109,245	0	109,245
Restricted for Capital Projects	0	0	0	0	630,748	630,748
Total Fund Balances	$ 109,245	$ 795,720	$ 0	$ 904,965	$ 630,748	$ 1,535,713
Total Liabilities and Fund Balances	$ 109,925	$ 795,720	$ 5,227	$ 910,872	$ 630,748	$ 1,541,620

Exhibit G-2

Hickman County, Tennessee
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds				Capital Projects Fund	
	Drug Control	Adequate Facilities/ Development Tax	Constitu - tional Officers - Fees	Total	General Capital Projects	Total Nonmajor Governmental Funds
Revenues						
Local Taxes	$ 0	$ 304,676	$ 0	$ 304,676	$ 0	$ 304,676
Fines, Forfeitures, and Penalties	67,615	0	0	67,615	0	67,615
Charges for Current Services	0	0	50	50	0	50
Total Revenues	$ 67,615	$ 304,676	$ 50	$ 372,341	$ 0	$ 372,341
Expenditures						
Current:						
General Government	$ 0	$ 3,067	$ 0	$ 3,067	$ 0	$ 3,067
Administration of Justice	0	0	50	50	0	50
Public Safety	74,161	0	0	74,161	0	74,161
Capital Projects	0	140,000	0	140,000	357,511	497,511
Total Expenditures	$ 74,161	$ 143,067	$ 50	$ 217,278	$ 357,511	$ 574,789
Excess (Deficiency) of Revenues Over Expenditures	$ (6,546)	$ 161,609	$ 0	$ 155,063	$ (357,511)	$ (202,448)
Other Financing Sources (Uses)						
Transfers Out	$ 0	$ (280,000)	$ 0	$ (280,000)	$ 0	$ (280,000)
Total Other Financing Sources (Uses)	$ 0	$ (280,000)	$ 0	$ (280,000)	$ 0	$ (280,000)
Net Change in Fund Balances	$ (6,546)	$ (118,391)	$ 0	$ (124,937)	$ (357,511)	$ (482,448)
Fund Balance, July 1, 2022	115,791	914,111	0	1,029,902	988,259	2,018,161
Fund Balance, June 30, 2023	$ 109,245	$ 795,720	$ 0	$ 904,965	$ 630,748	$ 1,535,713

Exhibit G-3

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
Drug Control Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues						
Fines, Forfeitures, and Penalties	$ 67,615	$ 0	$ 67,615	$ 53,500	$ 53,500	$ 14,115
Total Revenues	$ 67,615	$ 0	$ 67,615	$ 53,500	$ 53,500	$ 14,115
Expenditures						
Public Safety						
Sheriff's Department	$ 74,161	$ 35,609	$ 109,770	$ 85,000	$ 124,939	$ 15,169
Total Expenditures	$ 74,161	$ 35,609	$ 109,770	$ 85,000	$ 124,939	$ 15,169
Excess (Deficiency) of Revenues Over Expenditures	$ (6,546)	$ (35,609)	$ (42,155)	$ (31,500)	$ (71,439)	$ 29,284
Net Change in Fund Balance	$ (6,546)	$ (35,609)	$ (42,155)	$ (31,500)	$ (71,439)	$ 29,284
Fund Balance, July 1, 2022	115,791	0	115,791	108,000	115,791	0
Fund Balance, June 30, 2023	$ 109,245	$ (35,609)	$ 73,636	$ 76,500	$ 44,352	$ 29,284

Exhibit G-4

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Adequate Facilities/ Development Tax Fund
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 304,676	$ 260,000	$ 260,000	$ 44,676
Total Revenues	$ 304,676	$ 260,000	$ 260,000	$ 44,676
Expenditures				
General Government				
Building	$ 3,067	$ 2,600	$ 3,300	$ 233
Capital Projects				
Education Capital Projects	140,000	150,000	150,000	10,000
Total Expenditures	$ 143,067	$ 152,600	$ 153,300	$ 10,233
Excess (Deficiency) of Revenues Over Expenditures	$ 161,609	$ 107,400	$ 106,700	$ 54,909
Other Financing Sources (Uses)				
Transfers Out	$ (280,000)	$ (280,000)	$ (280,000)	$ 0
Total Other Financing Sources	$ (280,000)	$ (280,000)	$ (280,000)	$ 0
Net Change in Fund Balance	$ (118,391)	$ (172,600)	$ (173,300)	$ 54,909
Fund Balance, July 1, 2022	914,111	880,000	914,111	0
Fund Balance, June 30, 2023	$ 795,720	$ 707,400	$ 740,811	$ 54,909

Exhibit G-5

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual (Budgetary Basis) and Budget
General Capital Projects Fund
For the Year Ended June 30, 2023

	Actual (GAAP Basis)	Less: Encumbrances 7/1/2022	Add: Encumbrances 6/30/2023	Actual Revenues/ Expenditures (Budgetary Basis)	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Total Revenues	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Expenditures							
Capital Projects							
Highway and Street Capital Projects	$ 357,511	$ (710,175)	$ 587,539	$ 234,875	$ 0	$ 234,875	$ 0
Total Expenditures	$ 357,511	$ (710,175)	$ 587,539	$ 234,875	$ 0	$ 234,875	$ 0
Excess (Deficiency) of Revenues Over Expenditures	$ (357,511)	$ 710,175	$ (587,539)	$ (234,875)	$ 0	$ (234,875)	$ 0
Net Change in Fund Balance	$ (357,511)	$ 710,175	$ (587,539)	$ (234,875)	$ 0	$ (234,875)	$ 0
Fund Balance, July 1, 2022	988,259	(710,175)	0	278,084	988,259	988,259	(710,175)
Fund Balance, June 30, 2023	$ 630,748	$ 0	$ (587,539)	$ 43,209	$ 988,259	$ 753,384	$ (710,175)

Major Governmental Fund

General Debt Service Fund

The General Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Exhibit H

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
General Debt Service Fund
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 2,739,875	$ 2,493,819	$ 2,493,819	$ 246,056
Other Local Revenues	522,345	6,500	6,500	515,845
State of Tennessee	6,312	9,418	9,418	(3,106)
Total Revenues	$ 3,268,532	$ 2,509,737	$ 2,509,737	$ 758,795
Expenditures				
Principal on Debt				
General Government	$ 555,353	$ 555,355	$ 555,353	$ 0
Highways and Streets	159,100	159,100	159,100	0
Education	1,697,424	1,697,424	1,697,424	0
Interest on Debt				
General Government	159,663	191,309	191,309	31,646
Highways and Streets	36,093	36,751	36,751	658
Education	287,622	338,009	337,509	49,887
Other Debt Service				
General Government	51,458	69,026	69,028	17,570
Education	54,177	54,591	55,091	914
Total Expenditures	$ 3,000,890	$ 3,101,565	$ 3,101,565	$ 100,675
Excess (Deficiency) of Revenues Over Expenditures	$ 267,642	$ (591,828)	$ (591,828)	$ 859,470
Other Financing Sources (Uses)				
Transfers In	$ 487,998	$ 488,655	$ 488,655	$ (657)
Total Other Financing Sources	$ 487,998	$ 488,655	$ 488,655	$ (657)
Net Change in Fund Balance	$ 755,640	$ (103,173)	$ (103,173)	$ 858,813
Fund Balance, July 1, 2022	3,283,713	3,200,000	3,283,713	0
Fund Balance, June 30, 2023	$ 4,039,353	$ 3,096,827	$ 3,180,540	$ 858,813

Custodial Funds

Custodial Funds are used to account for assets held by the county in a custodial capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Custodial Funds are reported using the economic resources measurement focus and the accrual basis of accounting. Custodial fund reporting focuses on net position and changes in net position. Custodial funds are distinguished from trust funds by the absence of a trust agreement or equivalent arrangement.

Cities - Sales Tax Fund – The Cities - Sales Tax Fund is used to account for the second half of the sales tax revenues collected inside incorporated cities of the county. These revenues are received by the county from the state of Tennessee and forwarded to the various cities on a monthly basis.

Constitutional Officers - Custodial Fund – The Constitutional Officers - Custodial Fund is used to account for amounts collected in a custodial capacity by the county clerk, circuit and general sessions courts clerk, clerk and master, register of deeds, and sheriff. Such collections include amounts due the state, cities, litigants, heirs, and others.

Health Foundation - Custodial Fund – The Health Foundation Fund was created as a result of litigation involving the Hickman County Hospital. The fund is used to promote and advance the health, medical care, general well-being, and quality of life for residents of Hickman County.

Exhibit I-1

Hickman County, Tennessee
Combining Statement of Net Position
Custodial Funds
June 30, 2023

	Custodial Funds			
	Cities - Sales Tax	Constitutional Officers - Custodial	Health Foundation	Total
ASSETS				
Cash	$ 0	$ 1,762,512	$ 2,279,095	$ 4,041,607
Accounts Receivable	0	833	6,428	7,261
Due from Other Governments	172,440	0	0	172,440
Total Assets	$ 172,440	$ 1,763,345	$ 2,285,523	$ 4,221,308
LIABILITIES				
Due to Other Taxing Units	$ 172,440	$ 0	$ 0	$ 172,440
Total Liabilities	$ 172,440	$ 0	$ 0	$ 172,440
NET POSITION				
Restricted for Individuals, Organizations, and Other Governments	$ 0	$ 1,763,345	$ 2,285,523	$ 4,048,868
Total Net Position	$ 0	$ 1,763,345	$ 2,285,523	$ 4,048,868

Exhibit I-2

Hickman County, Tennessee
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended June 30, 2023

	Custodial Funds			
	Cities - Sales Tax	Constitu - tional Officers - Custodial	Health Foundation	Total
Additions				
Sales Tax Collections for Other Governments	$ 1,039,907	$ 0	$ 0	$ 1,039,907
Fines/Fees and Other Collections	0	6,699,877	0	6,699,877
Investment Income	0	0	34,599	34,599
Total Additions	$ 1,039,907	$ 6,699,877	$ 34,599	$ 7,774,383
Deductions				
Payment of Sales Tax Collections to Other Governments	$ 1,039,907	$ 0	$ 0	$ 1,039,907
Payments to State	0	2,683,975	0	2,683,975
Payments to County/City	0	1,690,970	0	1,690,970
Payments to Individuals and Others	0	1,966,151	0	1,966,151
Payments of Health Foundation Expenses	0	0	13,587	13,587
Total Deductions	$ 1,039,907	$ 6,341,096	$ 13,587	$ 7,394,590
Change in Net Position	$ 0	$ 358,781	$ 21,012	$ 379,793
Net Position July 1, 2022	0	1,404,564	2,264,511	3,669,075
Net Position June 30, 2023	$ 0	$ 1,763,345	$ 2,285,523	$ 4,048,868

Hickman County School Department

This section presents combining and individual fund financial statements for the Hickman County School Department, a discretely presented component unit. The school department uses a General Fund and three Special Revenue Funds.

General Purpose School Fund – The General Purpose School Fund is used to account for general operations of the school department.

School Federal Projects Fund – The School Federal Projects Fund is used to account for restricted federal revenues, which must be expended on specific education programs.

Central Cafeteria Fund – The Central Cafeteria Fund is used to account for the cafeteria operations in each of the schools.

Internal School Fund – The Internal School Fund is used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

Exhibit J-1

Hickman County, Tennessee
Statement of Activities
Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental Activities:					
Instruction	$ 21,115,086	$ 23,820	$ 7,181,288	$ 0	$ (13,909,978)
Support Services	15,348,649	9,258	59,223	138,158	(15,142,010)
Operation of Non-instructional Services	3,920,598	1,908,362	1,776,847	0	(235,389)
Total Governmental Activities	$ 40,384,333	$ 1,941,440	$ 9,017,358	$ 138,158	$ (29,287,377)
General Revenues:					
Taxes:					
Property Taxes Levied for General Purposes					$ 3,272,680
Local Option Sales Tax					2,858,921
Other Local Taxes					50,007
Grants and Contributions Not Restricted to Specific Programs					23,786,513
Unrestricted Investment Earnings					300,950
Miscellaneous					479,729
Total General Revenues					$ 30,748,800
Change in Net Position					$ 1,461,423
Net Position, July 1, 2022					50,177,860
Net Position, June 30, 2023					$ 51,639,283

Exhibit J-2

Hickman County, Tennessee
Balance Sheet - Governmental Funds
Discretely Presented Hickman County School Department
June 30, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
ASSETS					
Cash	$ 0	$ 0	$ 1,660,765	$ 2,000	$ 1,662,765
Equity in Pooled Cash and Investments	9,230,283	223,628	0	1,137,278	10,591,189
Accounts Receivable	4,614	1,572	0	0	6,186
Due from Other Governments	1,380,482	355,823	0	154,608	1,890,913
Due from Other Funds	6,417	0	0	0	6,417
Property Taxes Receivable	3,307,170	0	0	0	3,307,170
Allowance for Uncollectible Property Taxes	(253,112)	0	0	0	(253,112)
Restricted Assets	3,153,024	0	0	0	3,153,024
Total Assets	$ 16,828,878	$ 581,023	$ 1,660,765	$ 1,293,886	$ 20,364,552
LIABILITIES					
Accounts Payable	$ 11,733	$ 72,781	$ 0	$ 0	$ 84,514
Payroll Deductions Payable	456,668	0	0	0	456,668
Due to Other Funds	0	6,417	0	0	6,417
Total Liabilities	$ 468,401	$ 79,198	$ 0	$ 0	$ 547,599
DEFERRED INFLOWS OF RESOURCES					
Deferred Current Property Taxes	$ 2,974,880	$ 0	$ 0	$ 0	$ 2,974,880
Deferred Delinquent Property Taxes	77,463	0	0	0	77,463
Other Deferred/Unavailable Revenue	239,401	0	0	0	239,401
Total Deferred Inflows of Resources	$ 3,291,744	$ 0	$ 0	$ 0	$ 3,291,744
FUND BALANCES					
Restricted:					
Restricted for Education	$ 2,691,817	$ 1,825	$ 1,660,765	$ 793,886	$ 5,148,293
Restricted for Hybrid Retirement Stabilization Funds	461,207	0	0	0	461,207
Committed:					
Committed for Education	7,749,668	500,000	0	500,000	8,749,668
Assigned:					
Assigned for Support Services	150,252	0	0	0	150,252
Unassigned	2,015,789	0	0	0	2,015,789
Total Fund Balances	$ 13,068,733	$ 501,825	$ 1,660,765	$ 1,293,886	$ 16,525,209
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 16,828,878	$ 581,023	$ 1,660,765	$ 1,293,886	$ 20,364,552

Hickman County, Tennessee
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
Discretely Presented Hickman County School Department
June 30, 2023

Amounts reported for governmental activities in the statement of net position (Exhibit A) are different because:		
Total fund balances - balance sheet - governmental funds (Exhibit J-2)		$ 16,525,209
(1) Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Add: land	$ 1,018,261	
Add: construction-in-progress	794,092	
Add: buildings and improvements net of accumulated depreciation	24,108,542	
Add: other capital assets net of accumulated depreciation	4,993,648	
Add: infrastructure net of accumulated depreciation	8,615	30,923,158
(2) Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.		
Less: OPEB liability - Local Education Plan	$ (3,486,907)	
Less: OPEB liability - Medicare Supplement Plan	(1,308,712)	
Less: net pension liability - agent pension plan	(218,588)	(5,014,207)
(3) Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be amortized and recognized as components of pension and OPEB expense in future years.		
Add: deferred outflows of resources related to pensions	$ 5,965,462	
Less: deferred inflows of resources related to pensions	(819,797)	
Add: deferred outflows of resources related to OPEB	1,470,552	
Less: deferred inflows of resources related to OPEB	(2,097,416)	4,518,801
(4) Net pension assets are not current financial resources and therefore are not reported in the governmental funds.		
Add: net pension asset - teacher retirement plan	$ 99,103	
Add: net pension asset - teacher legacy pension plan	4,270,355	4,369,458
(5) Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the governmental funds.		316,864
Net position of governmental activities (Exhibit A)		$ 51,639,283

Exhibit J-4

Hickman County, Tennessee
Statement of Revenues, Expenditures,
and Changes in Fund Balances -
Governmental Funds
Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

	Major Funds			Nonmajor Fund	
	General Purpose School	School Federal Projects	Internal School	Central Cafeteria	Total Governmental Funds
Revenues					
Local Taxes	$ 6,185,404	$ 0	$ 0	$ 0	$ 6,185,404
Licenses and Permits	1,672	0	0	0	1,672
Charges for Current Services	24,099	0	0	574,194	598,293
Other Local Revenues	403,481	0	1,333,889	2,221	1,739,591
State of Tennessee	24,570,360	0	0	17,131	24,587,491
Federal Government	308,595	6,082,301	0	1,760,113	8,151,009
Other Governments and Citizens Groups	395,892	0	0	0	395,892
Total Revenues	$ 31,889,503	$ 6,082,301	$ 1,333,889	$ 2,353,659	$ 41,659,352
Expenditures					
Current:					
Instruction	$ 18,433,354	$ 2,943,634	$ 0	$ 0	$ 21,376,988
Support Services	11,722,595	2,784,522	0	0	14,507,117
Operation of Non-Instructional Services	652,520	0	1,198,371	2,150,853	4,001,744
Capital Outlay	330,015	345,886	0	0	675,901
Total Expenditures	$ 31,138,484	$ 6,074,042	$ 1,198,371	$ 2,150,853	$ 40,561,750
Excess (Deficiency) of Revenues Over Expenditures	$ 751,019	$ 8,259	$ 135,518	$ 202,806	$ 1,097,602
Other Financing Sources (Uses)					
Insurance Recovery	$ 193,594	$ 0	$ 0	$ 0	$ 193,594
Transfers In	8,259	0	0	0	8,259
Transfers Out	0	(8,259)	0	0	(8,259)
Total Other Financing Sources (Uses)	$ 201,853	$ (8,259)	$ 0	$ 0	$ 193,594
Net Change in Fund Balances	$ 952,872	$ 0	$ 135,518	$ 202,806	$ 1,291,196
Fund Balance, July 1, 2022	12,115,861	501,825	1,525,247	1,091,080	15,234,013
Fund Balance, June 30, 2023	$ 13,068,733	$ 501,825	$ 1,660,765	$ 1,293,886	$ 16,525,209

Hickman County, Tennessee
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:		
Net change in fund balances - total governmental funds (Exhibit J-4)		$ 1,291,196
(1) Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their useful lives and reported as depreciation expense. The difference between capital outlays and depreciation is itemized as follows:		
Add: capital assets purchased in the current period	$ 1,651,897	
Less: current-year depreciation expense	(2,297,317)	(645,420)
(2) The net effect of various miscellaneous transactions involving capital assets (sales, trade-ins, and donations) is to decrease net position.		
Less: book value of capital assets disposed		(81,233)
(3) Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Less: deferred delinquent property taxes and other deferred June 30, 2022	$ (311,165)	
Add: deferred delinquent property taxes and other deferred June 30, 2023	316,864	5,699
(4) Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Change in OPEB liability - Local Education Plan	$ 208,566	
Change in OPEB liability - Medicare Supplement Plan	56,453	
Change in deferred outflows related to pensions	(904,651)	
Change in deferred inflows related to pensions	14,440,446	
Change in deferred outflows related to OPEB	(38,503)	
Change in deferred inflows related to OPEB	(343,267)	
Change in net pension liability - agent plan	(1,448,114)	
Change in net pension asset - teacher legacy pension plan	(10,818,019)	
Change in net pension asset - teacher retirement plan	(261,730)	891,181
Change in net position of governmental activities (Exhibit B)		$ 1,461,423

Exhibit J-6

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hickman County School Department
General Purpose School Fund
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Local Taxes	$ 6,185,404	$ 5,489,480	$ 5,489,480	$ 695,924
Licenses and Permits	1,672	1,300	1,300	372
Charges for Current Services	24,099	32,200	32,200	(8,101)
Other Local Revenues	403,481	73,000	73,500	329,981
State of Tennessee	24,570,360	24,286,579	24,728,486	(158,126)
Federal Government	308,595	70,000	338,329	(29,734)
Other Governments and Citizens Groups	395,892	50,000	528,224	(132,332)
Total Revenues	$ 31,889,503	$ 30,002,559	$ 31,191,519	$ 697,984
Expenditures				
Instruction				
Regular Instruction Program	$ 14,025,527	$ 15,319,463	$ 15,776,641	$ 1,751,114
Alternative Instruction Program	190,225	238,087	238,087	47,862
Special Education Program	3,156,709	3,329,017	3,329,017	172,308
Career and Technical Education Program	1,060,893	1,179,844	1,335,400	274,507
Support Services				
Attendance	157,008	180,519	180,519	23,511
Health Services	388,925	390,722	390,723	1,798
Other Student Support	944,103	1,055,415	1,087,944	143,841
Regular Instruction Program	1,261,748	1,421,957	1,423,844	162,096
Special Education Program	108,514	125,050	125,050	16,536
Career and Technical Education Program	193,954	114,679	306,405	112,451
Technology	320,605	511,826	511,826	191,221
Other Programs	63,566	35,000	78,076	14,510
Board of Education	494,585	684,913	684,913	190,328
Director of Schools	293,815	303,453	318,553	24,738
Office of the Principal	1,793,065	1,923,819	1,923,819	130,754
Fiscal Services	45,000	50,000	50,000	5,000
Operation of Plant	2,231,147	2,433,500	2,433,500	202,353
Maintenance of Plant	1,232,403	1,424,070	1,673,050	440,647
Transportation	1,980,537	2,405,422	2,464,561	484,024
Central and Other	213,620	257,883	455,883	242,263
Operation of Non-Instructional Services				
Food Service	58,264	38,571	73,339	15,075
Community Services	137,092	143,813	143,813	6,721
Early Childhood Education	457,164	494,196	494,196	37,032
Capital Outlay				
Regular Capital Outlay	330,015	690,000	690,000	359,985
Total Expenditures	$ 31,138,484	$ 34,751,219	$ 36,189,159	$ 5,050,675
Excess (Deficiency) of Revenues Over Expenditures	$ 751,019	$ (4,748,660)	$ (4,997,640)	$ 5,748,659
Other Financing Sources (Uses)				
Insurance Recovery	$ 193,594	$ 10,000	$ 258,980	$ (65,386)
Transfers In	8,259	25,000	25,000	(16,741)
Total Other Financing Sources	$ 201,853	$ 35,000	$ 283,980	$ (82,127)
Net Change in Fund Balance	$ 952,872	$ (4,713,660)	$ (4,713,660)	$ 5,666,532
Fund Balance, July 1, 2022	12,115,861	11,658,580	12,115,861	0
Fund Balance, June 30, 2023	$ 13,068,733	$ 6,944,920	$ 7,402,201	$ 5,666,532

Exhibit J-7

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hickman County School Department
School Federal Projects Fund
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Federal Government	$ 6,082,301	$ 12,232,656	$ 13,901,507	$ (7,819,206)
Total Revenues	$ 6,082,301	$ 12,232,656	$ 13,901,507	$ (7,819,206)
Expenditures				
Instruction				
Regular Instruction Program	$ 2,164,944	$ 3,650,119	$ 4,409,497	$ 2,244,553
Alternative Instruction Program	32,234	52,214	45,572	13,338
Special Education Program	686,611	835,991	924,160	237,549
Career and Technical Education Program	59,845	44,146	116,727	56,882
Support Services				
Attendance	41,427	68,356	83,199	41,772
Health Services	52,862	47,753	62,920	10,058
Other Student Support	418,524	567,127	574,247	155,723
Regular Instruction Program	1,006,392	1,126,040	1,726,208	719,816
Special Education Program	404,700	412,792	527,132	122,432
Career and Technical Education Program	1,015	2,550	6,127	5,112
Technology	60,497	179,476	153,320	92,823
Operation of Plant	792,117	2,026,828	1,132,613	340,496
Transportation	6,988	3,000	10,500	3,512
Operation of Non-Instructional Services				
Food Service	0	200,000	0	0
Capital Outlay				
Regular Capital Outlay	345,886	3,008,003	4,121,024	3,775,138
Total Expenditures	$ 6,074,042	$ 12,224,395	$ 13,893,246	$ 7,819,204
Excess (Deficiency) of Revenues Over Expenditures	$ 8,259	$ 8,261	$ 8,261	$ (2)
Other Financing Sources (Uses)				
Transfers Out	$ (8,259)	$ (8,259)	$ (8,259)	$ 0
Total Other Financing Sources	$ (8,259)	$ (8,259)	$ (8,259)	$ 0
Net Change in Fund Balance	$ 0	$ 2	$ 2	$ (2)
Fund Balance, July 1, 2022	501,825	501,825	501,825	0
Fund Balance, June 30, 2023	$ 501,825	$ 501,827	$ 501,827	$ (2)

Exhibit J-8

Hickman County, Tennessee
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Actual and Budget
Discretely Presented Hickman County School Department
Central Cafeteria Fund
For the Year Ended June 30, 2023

	Actual	Budgeted Amounts Original	Budgeted Amounts Final	Variance with Final Budget - Positive (Negative)
Revenues				
Charges for Current Services	$ 574,194	$ 908,000	$ 908,000	$ (333,806)
Other Local Revenues	2,221	0	0	2,221
State of Tennessee	17,131	0	0	17,131
Federal Government	1,760,113	1,428,000	1,585,228	174,885
Total Revenues	$ 2,353,659	$ 2,336,000	$ 2,493,228	$ (139,569)
Expenditures				
Operation of Non-Instructional Services				
Food Service	$ 2,150,853	$ 2,336,000	$ 2,955,752	$ 804,899
Total Expenditures	$ 2,150,853	$ 2,336,000	$ 2,955,752	$ 804,899
Excess (Deficiency) of Revenues Over Expenditures	$ 202,806	$ 0	$ (462,524)	$ 665,330
Net Change in Fund Balance	$ 202,806	$ 0	$ (462,524)	$ 665,330
Fund Balance, July 1, 2022	1,091,080	1,007,546	1,007,546	83,534
Fund Balance, June 30, 2023	$ 1,293,886	$ 1,007,546	$ 545,022	$ 748,864

MISCELLANEOUS SCHEDULES

Exhibit K-1

Hickman County, Tennessee
Schedule of Changes in Long-term Notes and Other Loans
For the Year Ended June 30, 2023

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
GOVERNMENTAL ACTIVITIES:								
NOTES PAYABLE								
Payable through General Debt Service Fund								
Energy Upgrades	$ 1,266,045	3.99 %	5-22-18	5-22-31	$ 1,004,429	$ 0	$ 94,511	$ 909,918
Solar panel/Energy Upgrades	461,624	4.59	5-22-18	5-22-31	369,055	0	33,842	335,213
Highway Equipment - Refunding	681,245	2.35	12-28-20	2-1-29	575,600	0	74,100	501,500
Highway Equipment	950,000	2.49	5-11-22	5-1-32	950,000	0	85,000	865,000
Total Notes Payable					$ 2,899,084	$ 0	$ 287,453	$ 2,611,631
OTHER LOANS PAYABLE								
Payable through General Debt Service Fund								
School Construction	22,000,000	Variable	6-28-04	5-25-29	$ 8,214,000	$ 0	$ 1,079,000	$ 7,135,000
Jail Construction	6,140,000	Variable	10-27-05	5-25-30	2,359,062	0	294,000	2,065,062
Sewer Line	2,000,000	Variable	3-30-06	5-25-33	968,000	0	78,000	890,000
School Roofing and HVAC	5,250,000	2.71	12-17-12	12-1-32	3,235,000	0	256,000	2,979,000
Energy Efficient School Initiative	2,000,000	0	9-25-13	7-1-23	249,965	0	200,004	49,961
Energy Efficient School Initiative	955,479	0.75	1-17-17	7-1-23	187,385	0	162,420	24,965
Land and Sewer System	954,780	2.99	10-26-18	5-1-34	801,780	0	55,000	746,780
Total Other Loans Payable					$ 16,015,192	$ 0	$ 2,124,424	$ 13,890,768
BUSINESS-TYPE ACTIVITIES:								
OTHER LOANS PAYABLE								
Payable through Solid Waste Disposal Fund								
Solid Waste and Landfill Projects	(1)	2.37	7-23-21	6-1-28	$ 281,000	$ 170,000	$ 75,000	$ 376,000
Total Other Loans Payable					$ 281,000	$ 170,000	$ 75,000	$ 376,000

(1) Total amount approved was $1,000,000, of which $476,000 remains available for draws as of June 30, 2023.

Exhibit K-2

Hickman County, Tennessee
Schedule of Long-term Debt Requirements by Year

GOVERNMENTAL ACTIVITIES

Year Ending June 30	Notes Principal	Interest	Total
2024	$ 297,808	$ 83,347	$ 381,155
2025	306,753	73,518	380,271
2026	317,920	63,476	381,396
2027	330,438	53,063	383,501
2028	342,363	42,286	384,649
2029	354,892	30,964	385,856
2030	273,050	19,850	292,900
2031	282,407	9,977	292,384
2032	106,000	2,642	108,642
Total	$ 2,611,631	$ 379,123	$ 2,990,754

Year Ending June 30	Other Loans Principal	Interest	Other Fees	Total
2024	$ 1,890,706	$ 420,817	$ 67,745	$ 2,379,268
2025	1,870,000	362,656	58,028	2,290,684
2026	1,927,000	305,096	48,018	2,280,114
2027	1,983,000	245,784	37,702	2,266,486
2028	2,044,000	184,735	27,081	2,255,816
2029	2,104,000	121,810	16,135	2,241,945
2030	509,062	57,041	4,144	570,247
2031	487,000	41,751	2,592	531,343
2032	500,000	27,183	1,981	529,164
2033	514,000	12,215	1,359	527,574
2034	62,000	1,853	0	63,853
Total	$ 13,890,768	$ 1,780,941	$ 264,785	$ 15,936,494

BUSINESS-TYPE ACTIVITIES

Year Ending June 30	Other Loans Principal	Interest	Total
2024	$ 77,000	$ 8,911	$ 85,911
2025	78,000	7,086	85,086
2026	80,000	5,238	85,238
2027	82,000	3,342	85,342
2028	59,000	1,398	60,398
Total	$ 376,000	$ 25,975	$ 401,975

Exhibit K-3

Hickman County, Tennessee
Schedule of Transfers
Primary Government and Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

From Fund	To Fund	Purpose	Amount
PRIMARY GOVERNMENT			
General	Highway/Public Works	Transfer Gaming Privilege Tax	$ 34,891
"	General Debt Service	Debt retirement	100,000
Adequate Facilities/Development Tax	"	"	280,000
Highway/Public Works	"	"	107,998
"	General	Administrative costs	35,000
Total Transfers Primary Government			$ 557,889
DISCRETELY PRESENTED HICKMAN COUNTY SCHOOL DEPARTMENT			
School Federal Projects	General Purpose School	Indirect costs	$ 8,259
Total Transfers Discretely Presented Hickman County School Department			$ 8,259

Hickman County, Tennessee
Schedule of Salaries and Official Bonds of Principal Officials
Primary Government and Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

Official		Authorization	Bond	Surety
County Mayor - Mark Bentley (7/1/22-8/31/22)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 16,631			
Certified public administrator supplement	879			
Total compensation	$ 17,510			
County Mayor - Jim Bates (9/1/22-6/30/23)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 83,156			
Total County Mayor compensation	$ 100,666			
Road Superintendent		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 95,035			
Certified public administrator supplement	258			
Total compensation	$ 95,293			
Director of Schools		State Board of Education and	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 115,000	County Board of Education		
Trustee		Section 8-24-102, *TCA*	$ 1,288,661	Tennessee Risk Management Trust
Base salary	$ 86,395		(1)	
Certified public administrator supplement	258			
Total compensation	$ 86,653			
Assessor of Property		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 86,395			
Certified public administrator supplement	1,258			
Total compensation	$ 87,653			
County Clerk		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 86,395			
Certified public administrator supplement	258			
Total compensation	$ 86,653			
Circuit and General Sessions Courts Clerk		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 86,395			
Clerk and Master - Elizabeth Harlow (7/1/22-12/30/22)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 43,198			
Clerk and Master - Loren Roberts (1/2/23-6/30/23)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 43,197			
Total Clerk and Master compensation	$ 86,395			
Register of Deeds		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 86,395			
Certified public administrator supplement	258			
Total compensation	$ 86,653			
Sheriff - Randal Ward (7/1/22-8/31/22)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary/Total compensation	$ 15,839			
Sheriff - Jason Craft (9/1/22-6/30/23)		Section 8-24-102, *TCA*	(1)	Tennessee Risk Management Trust
Base salary	$ 79,196			
Law enforcement training supplement	800			
Total compensation	$ 79,996			
Total Sheriff compensation	$ 95,835			
Finance Director		County Commission	(1)	Tennessee Risk Management Trust
Base salary	$ 86,395			
Certified public administrator supplement	1,500			
Total compensation	$ 87,895			
Employee Blanket Bonds:				
Employee Fidelity - County Departments			400,000	Tennessee Risk Management Trust
Employee Fidelity - School Department			400,000	"

(1) Official is under the employee fidelity insurance coverage.

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
For the Year Ended June 30, 2023

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Local Taxes						
County Property Taxes						
Current Property Tax	$ 8,964,043	$ 0	$ 0	$ 0	$ 0	$ 306,045
Trustee's Collections - Prior Year	176,990	0	0	0	0	6,222
Trustee's Collections - Bankruptcy	1,818	0	0	0	0	62
Circuit Clerk/Clerk and Master Collections - Prior Years	92,633	0	0	0	0	3,254
Interest and Penalty	39,287	0	0	0	0	1,370
Payments in-Lieu-of Taxes - T.V.A.	9,940	0	0	0	0	340
Payments in-Lieu-of Taxes - Local Utilities	53,398	0	0	0	0	0
Payments in-Lieu-of Taxes - Other	15,071	0	0	0	0	0
County Local Option Taxes						
Local Option Sales Tax	0	0	0	0	0	0
Hotel/Motel Tax	65,142	0	0	0	0	0
Wheel Tax	0	0	0	0	0	0
Litigation Tax - General	89,670	0	0	0	0	0
Litigation Tax - Special Purpose	12,315	0	0	0	0	0
Litigation Tax - Jail, Workhouse, or Courthouse	80,831	0	0	0	0	0
Litigation Tax - Victim-Offender Mediation Center	5,418	0	0	0	0	0
Business Tax	142,570	0	0	0	0	4,868
Mixed Drink Tax	1,322	0	0	0	0	0
Mineral Severance Tax	0	0	0	0	0	71,894
Adequate Facilities/Development Tax	0	0	304,676	0	0	0
Statutory Local Taxes						
Bank Excise Tax	3,636	0	0	0	0	0
Wholesale Beer Tax	220,854	0	0	0	0	0
Other Statutory Local Taxes	4,161	0	0	0	0	0
Total Local Taxes	$ 9,979,099	$ 0	$ 304,676	$ 0	$ 0	$ 394,055

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Licenses and Permits						
Licenses						
Cable TV Franchise	$ 50,648	$ 0	$ 0	$ 0	$ 0	$ 0
Permits						
Beer Permits	3,989	0	0	0	0	0
Building Permits	118,638	0	0	0	0	0
Total Licenses and Permits	$ 173,275	$ 0	$ 0	$ 0	$ 0	$ 0
Fines, Forfeitures, and Penalties						
Circuit Court						
Fines	$ 2,054	$ 0	$ 0	$ 0	$ 0	$ 0
Officers Costs	1,433	0	0	0	0	0
Drug Control Fines	0	1,459	0	0	0	0
Drug Court Fees	392	0	0	0	0	0
Jail Fees	499	0	0	0	0	0
DUI Treatment Fines	665	0	0	0	0	0
Data Entry Fee - Circuit Court	332	0	0	0	0	0
Criminal Court						
DUI Treatment Fines	332	0	0	0	0	0
General Sessions Court						
Fines	10,692	0	0	0	0	0
Officers Costs	30,401	0	0	0	0	0
Game and Fish Fines	99	0	0	0	0	0
Drug Control Fines	0	3,713	0	0	0	0
Drug Court Fees	2,262	0	0	0	0	0
Jail Fees	7,316	0	0	0	0	0
DUI Treatment Fines	3,325	0	0	0	0	0
Data Entry Fee - General Sessions Court	12,624	0	0	0	0	0

(Continued)

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Fines, Forfeitures, and Penalties (Cont.)						
Chancery Court						
Officers Costs	$ 515	$ 0	$ 0	$ 0	$ 0	$ 0
Data Entry Fee - Chancery Court	2,778	0	0	0	0	0
Judicial District Drug Program						
Courtroom Security Fee	6,942	0	0	0	0	0
Other Fines, Forfeitures, and Penalties						
Proceeds from Confiscated Property	2,783	62,443	0	0	0	0
Total Fines, Forfeitures, and Penalties	$ 85,444	$ 67,615	$ 0	$ 0	$ 0	$ 0
Charges for Current Services						
General Service Charges						
Other Employee Benefit Charges/Contributions	$ 31,036	$ 0	$ 0	$ 0	$ 0	$ 11,039
Patient Charges	1,125,513	0	0	0	0	0
Fees						
Copy Fees	9,509	0	0	0	0	0
Library Fees	1,852	0	0	0	0	0
Archives and Records Management Fee	16,012	0	0	0	0	0
Telephone Commissions	44,163	0	0	0	0	0
Vending Machine Collections	0	0	0	0	0	1,575
Additional Fees - Titling and Registration	19,539	0	0	0	0	0
Constitutional Officers' Fees and Commissions	0	0	0	0	50	0
Data Processing Fee - Register	12,190	0	0	0	0	0
Probation Fees	1,590	0	0	0	0	0
Data Processing Fee - Sheriff	55	0	0	0	0	0
Sexual Offender Registration Fee - Sheriff	5,400	0	0	0	0	0
Data Processing Fee - County Clerk	660	0	0	0	0	0

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Charges for Current Services (Cont.)						
Fees (Cont.)						
Vehicle Registration Reinstatement Fees	$ 1,330	$ 0	$ 0	$ 0	$ 0	$ 0
Total Charges for Current Services	$ 1,268,849	$ 0	$ 0	$ 0	$ 50	$ 12,614
Other Local Revenues						
Recurring Items						
Investment Income	$ 2,452	$ 0	$ 0	$ 1,222	$ 0	$ 0
Lease/Rentals	3,965	0	0	0	0	0
Commissary Sales	14,529	0	0	0	0	0
Sale of Recycled Materials	0	0	0	0	0	1,326
Miscellaneous Refunds	78,713	0	0	0	0	6
Nonrecurring Items						
Sale of Equipment	0	0	0	0	0	12,174
Contributions and Gifts	3,790	0	0	0	0	0
Other Local Revenues						
Other Local Revenues	6,144	0	0	0	0	0
Total Other Local Revenues	$ 109,593	$ 0	$ 0	$ 1,222	$ 0	$ 13,506
Fees Received From County Officials						
Excess Fees						
Juvenile Court Clerk	$ 7,115	$ 0	$ 0	$ 0	$ 0	$ 0
Trustee	101	0	0	0	0	0
Fees In-Lieu-of Salary						
County Clerk	267,002	0	0	0	0	0
Circuit Court Clerk	17,948	0	0	0	0	0
General Sessions Court Clerk	191,309	0	0	0	0	0

(Continued)

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Fees Received From County Officials (Cont.)						
Fees In-Lieu-of Salary (Cont.)						
Clerk and Master	$ 90,701	$ 0	$ 0	$ 0	$ 0	$ 0
Register	140,898	0	0	0	0	0
Sheriff	17,822	0	0	0	0	0
Trustee	448,868	0	0	0	0	0
Total Fees Received From County Officials	$ 1,181,764	$ 0	$ 0	$ 0	$ 0	$ 0
State of Tennessee						
General Government Grants						
Juvenile Services Program	$ 9,000	$ 0	$ 0	$ 0	$ 0	$ 0
Public Safety Grants						
Law Enforcement Training Programs	21,600	0	0	0	0	0
Other Public Safety Grants	9,873	0	0	0	0	0
Health and Welfare Grants						
Health Department Programs	210,381	0	0	0	0	0
Public Works Grants						
Bridge Program	0	0	0	0	0	317,448
State Aid Program	0	0	0	0	0	200,649
Other State Revenues						
Income Tax	696	0	0	0	0	0
Beer Tax	19,200	0	0	0	0	0
Vehicle Certificate of Title Fees	7,028	0	0	0	0	0
Alcoholic Beverage Tax	94,930	0	0	0	0	0
Opioid Settlement Funds - TN Abatement Council	151,344	0	0	0	0	0
State Revenue Sharing - T.V.A.	647,557	0	0	0	0	22,109
State Revenue Sharing - Telecommunications	54,431	0	0	0	0	0

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
State of Tennessee (Cont.)						
Other State Revenues (Cont.)						
State Shared Sports Gaming Privilege Tax	$ 34,891	$ 0	$ 0	$ 0	$ 0	$ 0
Contracted Prisoner Boarding	208,444	0	0	0	0	0
Gasoline and Motor Fuel Tax	0	0	0	0	0	2,750,449
Petroleum Special Tax	0	0	0	0	0	16,515
Registrar's Salary Supplement	18,955	0	0	0	0	0
Other State Grants	11,880	0	0	0	0	46,899
Other State Revenues	12,725	0	0	0	0	0
Total State of Tennessee	$ 1,512,935	$ 0	$ 0	$ 0	$ 0	$ 3,354,069
Federal Government						
Federal Through State						
Disaster Relief	$ 8,640	$ 0	$ 0	$ 0	$ 0	$ 874,990
Homeland Security Grants	2,000	0	0	0	0	0
Law Enforcement Grants	6,908	0	0	0	0	0
Other Federal through State	0	0	0	0	0	20,529
Direct Federal Revenue						
American Rescue Plan Act Grant #7	0	0	0	4,890,531	0	0
American Rescue Plan Act Grant #8	50,000	0	0	0	0	0
Other Direct Federal Revenue	0	0	0	0	0	30,277
Total Federal Government	$ 67,548	$ 0	$ 0	$ 4,890,531	$ 0	$ 925,796
Other Governments and Citizens Groups						
Other Governments						
Paving and Maintenance	$ 0	$ 0	$ 0	$ 0	$ 0	$ 17,297
Contributions	45,000	0	0	0	0	0

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	General	Special Revenue Funds				
		Drug Control	Adequate Facilities/ Development Tax	American Rescue Plan Act	Constitu - tional Officers - Fees	Highway / Public Works
Other Governments and Citizens Groups (Cont.)						
Citizens Groups						
Donations	$ 5,125	$ 0	$ 0	$ 0	$ 0	$ 0
Other						
Opioid Settlement Funds - Past Remediation	54,259	0	0	0	0	0
Total Other Governments and Citizens Groups	$ 104,384	$ 0	$ 0	$ 0	$ 0	$ 17,297
Total	$ 14,482,891	$ 67,615	$ 304,676	$ 4,891,753	$ 50	$ 4,717,337

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Local Taxes		
County Property Taxes		
Current Property Tax	$ 87,373	$ 9,357,461
Trustee's Collections - Prior Year	1,780	184,992
Trustee's Collections - Bankruptcy	18	1,898
Circuit Clerk/Clerk and Master Collections - Prior Years	930	96,817
Interest and Penalty	390	41,047
Payments in-Lieu-of Taxes - T.V.A.	97	10,377
Payments in-Lieu-of Taxes - Local Utilities	0	53,398
Payments in-Lieu-of Taxes - Other	0	15,071
County Local Option Taxes		
Local Option Sales Tax	1,820,400	1,820,400
Hotel/Motel Tax	0	65,142
Wheel Tax	827,497	827,497
Litigation Tax - General	0	89,670
Litigation Tax - Special Purpose	0	12,315
Litigation Tax - Jail, Workhouse, or Courthouse	0	80,831
Litigation Tax - Victim-Offender Mediation Center	0	5,418
Business Tax	1,390	148,828
Mixed Drink Tax	0	1,322
Mineral Severance Tax	0	71,894
Adequate Facilities/Development Tax	0	304,676
Statutory Local Taxes		
Bank Excise Tax	0	3,636
Wholesale Beer Tax	0	220,854
Other Statutory Local Taxes	0	4,161
Total Local Taxes	$ 2,739,875	$ 13,417,705

(Continued)

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Licenses and Permits		
Licenses		
Cable TV Franchise	$ 0	$ 50,648
Permits		
Beer Permits	0	3,989
Building Permits	0	118,638
Total Licenses and Permits	$ 0	$ 173,275
Fines, Forfeitures, and Penalties		
Circuit Court		
Fines	$ 0	$ 2,054
Officers Costs	0	1,433
Drug Control Fines	0	1,459
Drug Court Fees	0	392
Jail Fees	0	499
DUI Treatment Fines	0	665
Data Entry Fee - Circuit Court	0	332
Criminal Court		
DUI Treatment Fines	0	332
General Sessions Court		
Fines	0	10,692
Officers Costs	0	30,401
Game and Fish Fines	0	99
Drug Control Fines	0	3,713
Drug Court Fees	0	2,262
Jail Fees	0	7,316
DUI Treatment Fines	0	3,325
Data Entry Fee - General Sessions Court	0	12,624

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Fines, Forfeitures, and Penalties (Cont.)		
Chancery Court		
Officers Costs	$ 0	$ 515
Data Entry Fee - Chancery Court	0	2,778
Judicial District Drug Program		
Courtroom Security Fee	0	6,942
Other Fines, Forfeitures, and Penalties		
Proceeds from Confiscated Property	0	65,226
Total Fines, Forfeitures, and Penalties	$ 0	$ 153,059
Charges for Current Services		
General Service Charges		
Other Employee Benefit Charges/Contributions	$ 0	$ 42,075
Patient Charges	0	1,125,513
Fees		
Copy Fees	0	9,509
Library Fees	0	1,852
Archives and Records Management Fee	0	16,012
Telephone Commissions	0	44,163
Vending Machine Collections	0	1,575
Additional Fees - Titling and Registration	0	19,539
Constitutional Officers' Fees and Commissions	0	50
Data Processing Fee - Register	0	12,190
Probation Fees	0	1,590
Data Processing Fee - Sheriff	0	55
Sexual Offender Registration Fee - Sheriff	0	5,400
Data Processing Fee - County Clerk	0	660

(Continued)

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Charges for Current Services (Cont.)		
Fees (Cont.)		
Vehicle Registration Reinstatement Fees	$ 0	$ 1,330
Total Charges for Current Services	$ 0	$ 1,281,513
Other Local Revenues		
Recurring Items		
Investment Income	$ 522,345	$ 526,019
Lease/Rentals	0	3,965
Commissary Sales	0	14,529
Sale of Recycled Materials	0	1,326
Miscellaneous Refunds	0	78,719
Nonrecurring Items		
Sale of Equipment	0	12,174
Contributions and Gifts	0	3,790
Other Local Revenues		
Other Local Revenues	0	6,144
Total Other Local Revenues	$ 522,345	$ 646,666
Fees Received From County Officials		
Excess Fees		
Juvenile Court Clerk	$ 0	$ 7,115
Trustee	0	101
Fees In-Lieu-of Salary		
County Clerk	0	267,002
Circuit Court Clerk	0	17,948
General Sessions Court Clerk	0	191,309

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Fees Received From County Officials (Cont.)		
Fees In-Lieu-of Salary (Cont.)		
Clerk and Master	$ 0	$ 90,701
Register	0	140,898
Sheriff	0	17,822
Trustee	0	448,868
Total Fees Received From County Officials	$ 0	$ 1,181,764
State of Tennessee		
General Government Grants		
Juvenile Services Program	$ 0	$ 9,000
Public Safety Grants		
Law Enforcement Training Programs	0	21,600
Other Public Safety Grants	0	9,873
Health and Welfare Grants		
Health Department Programs	0	210,381
Public Works Grants		
Bridge Program	0	317,448
State Aid Program	0	200,649
Other State Revenues		
Income Tax	0	696
Beer Tax	0	19,200
Vehicle Certificate of Title Fees	0	7,028
Alcoholic Beverage Tax	0	94,930
Opioid Settlement Funds - TN Abatement Council	0	151,344
State Revenue Sharing - T.V.A.	6,312	675,978
State Revenue Sharing - Telecommunications	0	54,431

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
State of Tennessee (Cont.)		
Other State Revenues (Cont.)		
State Shared Sports Gaming Privilege Tax	$ 0	$ 34,891
Contracted Prisoner Boarding	0	208,444
Gasoline and Motor Fuel Tax	0	2,750,449
Petroleum Special Tax	0	16,515
Registrar's Salary Supplement	0	18,955
Other State Grants	0	58,779
Other State Revenues	0	12,725
Total State of Tennessee	$ 6,312	$ 4,873,316
Federal Government		
Federal Through State		
Disaster Relief	$ 0	$ 883,630
Homeland Security Grants	0	2,000
Law Enforcement Grants	0	6,908
Other Federal through State	0	20,529
Direct Federal Revenue		
American Rescue Plan Act Grant #7	0	4,890,531
American Rescue Plan Act Grant #8	0	50,000
Other Direct Federal Revenue	0	30,277
Total Federal Government	$ 0	$ 5,883,875
Other Governments and Citizens Groups		
Other Governments		
Paving and Maintenance	$ 0	$ 17,297
Contributions	0	45,000

(Continued)

Exhibit K-5

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types (Cont.)

	Debt Service Fund	
	General Debt Service	Total
Other Governments and Citizens Groups (Cont.)		
Citizens Groups		
Donations	$ 0	$ 5,125
Other		
Opioid Settlement Funds - Past Remediation	0	54,259
Total Other Governments and Citizens Groups	$ 0	$ 121,681
Total	$ 3,268,532	$ 27,732,854

Exhibit K-6

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Local Taxes					
County Property Taxes					
Current Property Tax	$ 3,144,196	$ 0	$ 0	$ 0	$ 3,144,196
Trustee's Collections - Prior Year	63,996	0	0	0	63,996
Trustee's Collections - Bankruptcy	641	0	0	0	641
Circuit Clerk/Clerk and Master Collections - Prior Years	33,469	0	0	0	33,469
Interest and Penalty	14,071	0	0	0	14,071
Payments in-Lieu-of Taxes - T.V.A.	3,495	0	0	0	3,495
Payments in-Lieu-of Taxes - Local Utilities	6,000	0	0	0	6,000
County Local Option Taxes					
Local Option Sales Tax	2,869,529	0	0	0	2,869,529
Business Tax	50,007	0	0	0	50,007
Total Local Taxes	$ 6,185,404	$ 0	$ 0	$ 0	$ 6,185,404
Licenses and Permits					
Licenses					
Marriage Licenses	$ 1,672	$ 0	$ 0	$ 0	$ 1,672
Total Licenses and Permits	$ 1,672	$ 0	$ 0	$ 0	$ 1,672
Charges for Current Services					
Education Charges					
Tuition - Other	$ 1,000	$ 0	$ 0	$ 0	$ 1,000
Lunch Payments - Children	0	0	340,953	0	340,953
Lunch Payments - Adults	0	0	30,045	0	30,045
Income from Breakfast	0	0	87,940	0	87,940
A la Carte Sales	0	0	115,256	0	115,256

(Continued)

Exhibit K-6

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Charges for Current Services (Cont.)					
Education Charges (Cont.)					
Receipts from Individual Schools	$ 22,820	$ 0	$ 0	$ 0	$ 22,820
Community Service Fees - Adults	279	0	0	0	279
Total Charges for Current Services	$ 24,099	$ 0	$ 574,194	$ 0	$ 598,293
Other Local Revenues					
Recurring Items					
Investment Income	$ 298,729	$ 0	$ 2,221	$ 0	$ 300,950
Lease/Rentals	9,258	0	0	0	9,258
Miscellaneous Refunds	73,181	0	0	0	73,181
Nonrecurring Items					
Sale of Equipment	9,332	0	0	0	9,332
Damages Recovered from Individuals	1,324	0	0	0	1,324
Contributions and Gifts	11,657	0	0	0	11,657
Other Local Revenues					
Other Local Revenues	0	0	0	1,333,889	1,333,889
Total Other Local Revenues	$ 403,481	$ 0	$ 2,221	$ 1,333,889	$ 1,739,591
State of Tennessee					
General Government Grants					
On-behalf Contributions for OPEB	$ 63,566	$ 0	$ 0	$ 0	$ 63,566
State Education Funds					
Basic Education Program	23,055,227	0	0	0	23,055,227
Early Childhood Education	417,763	0	0	0	417,763
School Food Service	0	0	16,734	0	16,734

(Continued)

Exhibit K-6

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
State of Tennessee (Cont.)					
State Education Funds (Cont.)					
Driver Education	$ 828	$ 0	$ 0	$ 0	$ 828
Other State Education Funds	465,122	0	0	0	465,122
Coordinated School Health	90,000	0	0	0	90,000
Family Resource Centers	59,223	0	0	0	59,223
Career Ladder Program	53,340	0	0	0	53,340
Other State Revenues					
State Revenue Sharing - T.V.A.	227,133	0	0	0	227,133
Other State Grants	95,158	0	0	0	95,158
Safe Schools	43,000	0	0	0	43,000
Other State Revenues	0	0	397	0	397
Total State of Tennessee	$ 24,570,360	$ 0	$ 17,131	$ 0	$ 24,587,491
Federal Government					
Federal Through State					
USDA School Lunch Program	$ 0	$ 0	$ 1,063,615	$ 0	$ 1,063,615
USDA - Commodities	0	0	133,059	0	133,059
Breakfast	0	0	387,076	0	387,076
USDA - Other	0	0	176,363	0	176,363
Vocational Education - Basic Grants to States	0	75,644	0	0	75,644
Title I Grants to Local Education Agencies	0	1,065,507	0	0	1,065,507
Special Education - Grants to States	0	872,851	0	0	872,851
Special Education Preschool Grants	0	29,732	0	0	29,732
Safe and Drug-free Schools - State Grants	0	30,532	0	0	30,532
Rural Education	0	52,479	0	0	52,479

(Continued)

Exhibit K-6

Hickman County, Tennessee
Schedule of Detailed Revenues -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

	General Purpose School	Special Revenue Funds: School Federal Projects	Special Revenue Funds: Central Cafeteria	Special Revenue Funds: Internal School	Total
Federal Government (Cont.)					
Federal Through State (Cont.)					
Eisenhower Professional Development State Grants	$ 0	$ 164,380	$ 0	$ 0	$ 164,380
COVID-19 Grant B	0	1,879,019	0	0	1,879,019
COVID-19 Grant D	0	134,917	0	0	134,917
American Rescue Plan Act Grant #1	0	1,359,480	0	0	1,359,480
American Rescue Plan Act Grant #2	0	118,723	0	0	118,723
American Rescue Plan Act Grant #3	0	10,762	0	0	10,762
American Rescue Plan Act Grant #4	0	11,593	0	0	11,593
Other Federal through State	102,023	276,682	0	0	378,705
Direct Federal Revenue					
ROTC Reimbursement	39,766	0	0	0	39,766
Other Direct Federal Revenue	166,806	0	0	0	166,806
Total Federal Government	$ 308,595	$ 6,082,301	$ 1,760,113	$ 0	$ 8,151,009
Other Governments and Citizens Groups					
Citizens Groups					
Donations	$ 198,000	$ 0	$ 0	$ 0	$ 198,000
Other					
Other	197,892	0	0	0	197,892
Total Other Governments and Citizens Groups	$ 395,892	$ 0	$ 0	$ 0	$ 395,892
Total	$ 31,889,503	$ 6,082,301	$ 2,353,659	$ 1,333,889	$ 41,659,352

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
For the Year Ended June 30, 2023

General Fund			
General Government			
County Commission			
Board and Committee Members Fees	$ 36,400		
Audit Services	10,469		
Legal Notices, Recording, and Court Costs	2,757		
Travel	354		
Office Equipment	3,383		
Total County Commission		$	53,363
Board of Equalization			
Board and Committee Members Fees	$ 3,315		
Total Board of Equalization			3,315
Beer Board			
Criminal Investigation of Applicants - TBI	$ 116		
Total Beer Board			116
County Mayor/Executive			
County Official/Administrative Officer	$ 99,787		
Salary Supplements	1,629		
Secretary(ies)	33,176		
Longevity Pay	500		
Legal Notices, Recording, and Court Costs	385		
Travel	912		
Other Contracted Services	4,327		
Office Supplies	933		
In Service/Staff Development	545		
Office Equipment	400		
Total County Mayor/Executive			142,594
County Attorney			
Legal Services	$ 33,738		
Other Charges	500		
Total County Attorney			34,238
Election Commission			
County Official/Administrative Officer	$ 77,756		
Deputy(ies)	33,146		
Part-time Personnel	12,224		
Election Commission	5,200		
Election Workers	46,547		
Data Processing Services	3,502		
Legal Notices, Recording, and Court Costs	2,733		
Printing, Stationery, and Forms	2,503		
Rentals	1,250		
Travel	2,640		
Other Contracted Services	15,872		
Office Supplies	2,317		
Office Equipment	770		
Total Election Commission			206,460

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
Register of Deeds			
County Official/Administrative Officer	$ 86,395		
Deputy(ies)	33,169		
Salary Supplements	2,508		
Clerical Personnel	27,797		
Longevity Pay	1,500		
Data Processing Services	12,238		
Maintenance and Repair Services - Office Equipment	1,183		
Travel	503		
Other Contracted Services	200		
Office Supplies	1,736		
In Service/Staff Development	865		
Office Equipment	980		
Total Register of Deeds		$	169,074
Planning			
Supervisor/Director	$ 62,000		
Deputy(ies)	35,610		
Clerical Personnel	26,804		
Longevity Pay	900		
Board and Committee Members Fees	2,675		
Contracts with Private Agencies	13,200		
Data Processing Services	2,532		
Legal Services	10,186		
Legal Notices, Recording, and Court Costs	3,243		
Maintenance and Repair Services - Vehicles	358		
Printing, Stationery, and Forms	1,020		
Travel	298		
Other Contracted Services	36,495		
Gasoline	3,758		
Office Supplies	839		
Other Supplies and Materials	230		
In Service/Staff Development	2,199		
Office Equipment	1,860		
Total Planning			204,207
County Buildings			
Supervisor/Director	$ 50,000		
Custodial Personnel	27,675		
Maintenance Personnel	39,473		
Part-time Personnel	9,435		
Maintenance and Repair Services - Buildings	185,573		
Maintenance and Repair Services - Vehicles	1,749		
Travel	466		
Custodial Supplies	16,963		
Gasoline	2,354		
Office Supplies	817		
Uniforms	316		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
General Government (Cont.)			
County Buildings (Cont.)			
Other Charges	$ 20		
Motor Vehicles	12,500		
Total County Buildings		$	347,341
Other Facilities			
Communication	$ 115,690		
Pest Control	7,600		
Disposal Fees	21		
Electricity	149,916		
Utilities	88,933		
Total Other Facilities			362,160
Other General Administration			
Other Salaries and Wages	$ 85,643		
Maintenance Agreements	11,482		
Maintenance and Repair Services - Equipment	197		
Travel	349		
Other Contracted Services	639		
Office Supplies	186		
Other Supplies and Materials	288		
Office Equipment	29,062		
Total Other General Administration			127,846
Preservation of Records			
Salary Supplements	$ 1,500		
Clerical Personnel	35,310		
Longevity Pay	2,500		
Other Contracted Services	3,238		
Office Supplies	363		
Other Charges	94		
Total Preservation of Records			43,005
Finance			
Accounting and Budgeting			
County Official/Administrative Officer	$ 86,395		
Assistant(s)	45,000		
Accountants/Bookkeepers	120,612		
Salary Supplements	6,375		
Longevity Pay	3,200		
Data Processing Services	21,005		
Legal Notices, Recording, and Court Costs	5,778		
Printing, Stationery, and Forms	3,482		
Travel	477		
Other Contracted Services	2,579		
Office Supplies	3,127		
Premiums on Corporate Surety Bonds	100		
In Service/Staff Development	1,000		
Office Equipment	1,716		
Total Accounting and Budgeting			300,846

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Finance (Cont.)			
Property Assessor's Office			
County Official/Administrative Officer	$	86,395	
Salary Supplements		2,758	
Clerical Personnel		93,200	
Longevity Pay		500	
Overtime Pay		10,014	
Contracts with Private Agencies		4,334	
Data Processing Services		34,390	
Legal Notices, Recording, and Court Costs		145	
Maintenance and Repair Services - Vehicles		1,276	
Printing, Stationery, and Forms		1,704	
Travel		2,563	
Other Contracted Services		17,329	
Gasoline		1,085	
Office Supplies		1,669	
In Service/Staff Development		1,075	
Office Equipment		3,479	
Total Property Assessor's Office			$ 261,916
County Trustee's Office			
County Official/Administrative Officer	$	86,395	
Deputy(ies)		35,277	
Data Processing Personnel		28,165	
Salary Supplements		4,008	
Clerical Personnel		31,816	
Part-time Personnel		9,048	
Longevity Pay		2,600	
Data Processing Services		12,916	
Legal Notices, Recording, and Court Costs		233	
Printing, Stationery, and Forms		4,976	
Travel		1,586	
Other Contracted Services		1,702	
Office Supplies		3,244	
Premiums on Corporate Surety Bonds		13,365	
In Service/Staff Development		1,085	
Office Equipment		2,543	
Total County Trustee's Office			238,959
County Clerk's Office			
County Official/Administrative Officer	$	86,395	
Deputy(ies)		33,729	
Salary Supplements		16,258	
Secretary(ies)		32,150	
Clerical Personnel		92,106	
Part-time Personnel		11,340	
Longevity Pay		7,900	
Data Processing Services		26,445	
Travel		3,895	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Finance (Cont.)			
County Clerk's Office (Cont.)			
Office Supplies	$ 3,689		
In Service/Staff Development	1,349		
Office Equipment	16,681		
Total County Clerk's Office		$	331,937
Administration of Justice			
Circuit Court			
County Official/Administrative Officer	$ 86,395		
Deputy(ies)	147,273		
Part-time Personnel	16,980		
Longevity Pay	5,800		
Other Salaries and Wages	28,035		
Jury and Witness Expense	1,995		
Data Processing Services	23,688		
Legal Notices, Recording, and Court Costs	1,338		
Maintenance and Repair Services - Office Equipment	1,870		
Travel	88		
Office Supplies	5,146		
Premiums on Corporate Surety Bonds	50		
Office Equipment	3,001		
Total Circuit Court			321,659
General Sessions Court			
Judge(s)	$ 123,848		
Guidance Personnel	59,210		
Secretary(ies)	25,409		
Part-time Personnel	7,717		
Longevity Pay	1,000		
Travel	2,414		
Other Contracted Services	1,270		
Library Books/Media	1,373		
Office Supplies	793		
In Service/Staff Development	960		
Office Equipment	1,792		
Total General Sessions Court			225,786
General Sessions Judge			
Judge(s)	$ 165		
Total General Sessions Judge			165
Chancery Court			
County Official/Administrative Officer	$ 86,395		
Assistant(s)	28,734		
Deputy(ies)	22,529		
Longevity Pay	3,100		
Data Processing Services	15,403		
Legal Notices, Recording, and Court Costs	50		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Administration of Justice (Cont.)			
Chancery Court (Cont.)			
Office Supplies	$ 5,693		
Office Equipment	1,883		
Total Chancery Court		$	163,787
Judicial Commissioners			
Part-time Personnel	$ 16,468		
Longevity Pay	1,100		
Other Salaries and Wages	35,275		
In-service Training	482		
Travel	1,280		
Office Supplies	698		
In Service/Staff Development	150		
Other Charges	330		
Total Judicial Commissioners			55,783
Public Safety			
Sheriff's Department			
County Official/Administrative Officer	$ 95,035		
Assistant(s)	39,903		
Deputy(ies)	1,024,952		
Accountants/Bookkeepers	37,910		
Salary Supplements	23,100		
Dispatchers/Radio Operators	384,421		
Part-time Personnel	19,435		
Longevity Pay	19,900		
Overtime Pay	75,149		
Bonus Payments	26,000		
Other Salaries and Wages	218,027		
Communication	4,380		
Data Processing Services	20,289		
Maintenance and Repair Services - Equipment	1,013		
Maintenance and Repair Services - Vehicles	82,967		
Postal Charges	300		
Travel	7,941		
Diesel Fuel	87		
Gasoline	135,763		
Law Enforcement Supplies	92,867		
Office Supplies	5,787		
Tires and Tubes	9,736		
Uniforms	23,178		
In Service/Staff Development	11,483		
Other Charges	4,276		
Motor Vehicles	33,375		
Office Equipment	4,937		
Total Sheriff's Department			2,402,211

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Public Safety (Cont.)		
Administration of the Sexual Offender Registry		
Office Supplies	$ 686	
Other Charges	1,700	
Office Equipment	2,794	
Total Administration of the Sexual Offender Registry		$ 5,180
Jail		
Guards	$ 628,363	
Longevity Pay	6,200	
Overtime Pay	46,005	
Bonus Payments	16,000	
Other Salaries and Wages	15,376	
Medical and Dental Services	267,614	
Other Contracted Services	123,629	
Custodial Supplies	19,564	
Drugs and Medical Supplies	24,983	
Food Supplies	224,717	
Law Enforcement Supplies	2,094	
Office Supplies	4,873	
Prisoners Clothing	1,762	
Uniforms	7,425	
Other Supplies and Materials	6,121	
Data Processing Equipment	23,010	
Office Equipment	12,761	
Total Jail		1,430,497
Fire Prevention and Control		
Contracts with Government Agencies	$ 2,000	
Instructional Supplies and Materials	2,356	
In Service/Staff Development	9,362	
Total Fire Prevention and Control		13,718
Rural Fire Protection		
Contributions	$ 70,000	
Total Rural Fire Protection		70,000
Civil Defense		
Supervisor/Director	$ 56,317	
Part-time Personnel	1,560	
Overtime Pay	357	
Other Salaries and Wages	45,000	
Dues and Memberships	265	
Lease Payments	3,400	
Maintenance and Repair Services - Equipment	5,261	
Maintenance and Repair Services - Vehicles	7,718	
Travel	697	
Other Contracted Services	3,134	
Diesel Fuel	1,394	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Public Safety (Cont.)		
Civil Defense (Cont.)		
Gasoline	$ 5,542	
Office Supplies	1,057	
Propane Gas	1,164	
Uniforms	904	
Other Supplies and Materials	9,690	
Premiums on Corporate Surety Bonds	50	
In Service/Staff Development	175	
Other Charges	8,778	
Communication Equipment	11,423	
Other Equipment	603	
Total Civil Defense		$ 164,489
Rescue Squad		
Contributions	$ 80,000	
Total Rescue Squad		80,000
County Coroner/Medical Examiner		
Medical Personnel	$ 3,050	
Pauper Burials	2,250	
Other Contracted Services	43,525	
Total County Coroner/Medical Examiner		48,825
Public Health and Welfare		
Local Health Center		
Contributions	$ 38,111	
Maintenance and Repair Services - Buildings	275	
Other Contracted Services	2,240	
Office Supplies	40	
Other Charges	375	
Total Local Health Center		41,041
Ambulance/Emergency Medical Services		
Supervisor/Director	$ 64,620	
Medical Personnel	1,091,716	
Part-time Personnel	91,722	
Longevity Pay	18,700	
Overtime Pay	465,671	
Other Per Diem and Fees	76	
Dues and Memberships	795	
Maintenance and Repair Services - Buildings	872	
Maintenance and Repair Services - Equipment	453	
Maintenance and Repair Services - Vehicles	28,410	
Travel	2,870	
Other Contracted Services	252,582	
Custodial Supplies	1,938	
Diesel Fuel	10,070	
Drugs and Medical Supplies	70,682	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Public Health and Welfare (Cont.)		
Ambulance/Emergency Medical Services (Cont.)		
Gasoline	$ 45,863	
Office Supplies	1,021	
Tires and Tubes	8,260	
Uniforms	13,485	
Other Supplies and Materials	6,457	
In Service/Staff Development	6,601	
Motor Vehicles	33,800	
Office Equipment	2,545	
Other Equipment	19,449	
Total Ambulance/Emergency Medical Services		$ 2,238,658
Alcohol and Drug Programs		
Probation Officer(s)	$ 11,020	
Office Supplies	644	
Other Charges	5,854	
Total Alcohol and Drug Programs		17,518
Other Local Health Services		
Medical Personnel	$ 80,115	
Educational Assistants	68,415	
Travel	10,074	
Other Contracted Services	29	
Other Supplies and Materials	176	
Liability Insurance	186	
Total Other Local Health Services		158,995
Other Public Health and Welfare		
Other Charges	$ 520	
Total Other Public Health and Welfare		520
Social, Cultural, and Recreational Services		
Libraries		
Assistant(s)	$ 96,041	
Librarians	32,247	
Longevity Pay	5,400	
Other Salaries and Wages	20,039	
Data Processing Services	3,235	
Dues and Memberships	60	
Maintenance and Repair Services - Buildings	2,946	
Postal Charges	709	
Travel	796	
Other Contracted Services	17,622	
Library Books/Media	5,792	
Office Supplies	6,643	
Utilities	5,446	
Other Supplies and Materials	304	
Other Charges	13,440	
Other Equipment	1,642	
Total Libraries		212,362

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)		
Social, Cultural, and Recreational Services (Cont.)		
Parks and Fair Boards		
Contributions	$ 3,000	
Total Parks and Fair Boards		$ 3,000
Agriculture and Natural Resources		
Agricultural Extension Service		
Contributions	$ 69,434	
Dues and Memberships	345	
Travel	1,041	
Custodial Supplies	125	
Office Equipment	1,849	
Total Agricultural Extension Service		72,794
Soil Conservation		
Secretary(ies)	$ 22,547	
Longevity Pay	700	
Other Contracted Services	5,000	
Other Charges	2,550	
Total Soil Conservation		30,797
Other Operations		
Industrial Development		
Supervisor/Director	$ 63,000	
Contributions	11,773	
Total Industrial Development		74,773
Veterans' Services		
Supervisor/Director	$ 32,450	
Maintenance and Repair Services - Vehicles	435	
Rentals	3,600	
Other Contracted Services	449	
Gasoline	1,243	
Office Supplies	187	
Office Equipment	94	
Total Veterans' Services		38,458
Other Charges		
Liability Insurance	$ 299,437	
Trustee's Commission	224,803	
Workers' Compensation Insurance	136,731	
Other Charges	329	
Total Other Charges		661,300
Employee Benefits		
Social Security	$ 506,341	
Pensions	724,610	
Life Insurance	46,422	
Medical Insurance	1,842,446	
Unemployment Compensation	4,560	
Total Employee Benefits		3,124,379

(Continued)

Exhibit K-7

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Fund (Cont.)			
Other Operations (Cont.)			
Miscellaneous			
Contracts with Government Agencies	$ 12,920		
Contributions	61,500		
Dues and Memberships	16,100		
Postal Charges	41,684		
Rentals	65		
Other Charges	2,014		
Total Miscellaneous		$ 134,283	
Capital Projects			
Other General Government Projects			
Other Capital Outlay	$ 9,500		
Total Other General Government Projects		9,500	
Total General Fund			$ 14,627,855
Drug Control Fund			
Public Safety			
Sheriff's Department			
Other Charges	$ 7,740		
Law Enforcement Equipment	39,096		
Motor Vehicles	27,325		
Total Sheriff's Department		$ 74,161	
Total Drug Control Fund			74,161
Adequate Facilities/ Development Tax Fund			
General Government			
Building			
Trustee's Commission	$ 3,067		
Total Building		$ 3,067	
Capital Projects			
Education Capital Projects			
Other Capital Outlay	$ 140,000		
Total Education Capital Projects		140,000	
Total Adequate Facilities/ Development Tax Fund			143,067
American Rescue Plan Act Fund			
Public Safety			
Sheriff's Department			
Law Enforcement Equipment	$ 203,267		
Total Sheriff's Department		$ 203,267	
Public Health and Welfare			
Ambulance/Emergency Medical Services			
Other Construction	$ 23,690		
Total Ambulance/Emergency Medical Services		23,690	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

American Rescue Plan Act Fund (Cont.)			
Other Operations			
Other Charges			
Bonus Payments	$ 470,800		
Social Security	35,483		
Pensions	47,988		
Total Other Charges		$ 554,271	
Total American Rescue Plan Act Fund			$ 781,228
Constitutional Officers - Fees Fund			
Administration of Justice			
Circuit Court			
Constitutional Officers' Operating Expenses	$ 50		
Total Circuit Court		$ 50	
Total Constitutional Officers - Fees Fund			50
Highway/Public Works Fund			
Highways			
Administration			
County Official/Administrative Officer	$ 95,035		
Salary Supplements	1,758		
Secretary(ies)	45,388		
Clerical Personnel	32,044		
Part-time Personnel	15,486		
Overtime Pay	1,877		
Board and Committee Members Fees	16,800		
Contributions	500		
Dues and Memberships	3,600		
Legal Notices, Recording, and Court Costs	256		
Travel	3,093		
Other Contracted Services	5,286		
Office Supplies	708		
Premiums on Corporate Surety Bonds	100		
In Service/Staff Development	2,510		
Office Equipment	288		
Total Administration		$ 224,729	
Highway and Bridge Maintenance			
Salary Supplements	$ 1,500		
Foremen	243,059		
Equipment Operators	326,326		
Laborers	290,298		
Overtime Pay	21,821		
Asphalt - Cold Mix	62,069		
Asphalt - Liquid	646,298		
Crushed Stone	201,901		
General Construction Materials	293		
Other Road Materials	23,235		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

Highway/Public Works Fund (Cont.)			
Highways (Cont.)			
Highway and Bridge Maintenance (Cont.)			
Pipe	$ 56,194		
Road Signs	4,956		
Salt	5,641		
Small Tools	1,458		
Chemicals	4,800		
Total Highway and Bridge Maintenance		$ 1,889,849	
Operation and Maintenance of Equipment			
Foremen	$ 42,858		
Mechanic(s)	32,471		
Overtime Pay	470		
Laundry Service	10,890		
Diesel Fuel	154,004		
Equipment and Machinery Parts	87,597		
Garage Supplies	20,702		
Gasoline	25,628		
Lubricants	11,733		
Tires and Tubes	49,541		
Other Charges	605		
Total Operation and Maintenance of Equipment		436,499	
Other Charges			
Communication	$ 4,650		
Electricity	4,231		
Water and Sewer	3,462		
Liability Insurance	57,970		
Trustee's Commission	35,063		
Total Other Charges		105,376	
Employee Benefits			
Social Security	$ 85,936		
Pensions	128,024		
Employee and Dependent Insurance	485,993		
Unemployment Compensation	7,575		
Workers' Compensation Insurance	117,628		
Other Charges	634		
Total Employee Benefits		825,790	
Capital Outlay			
Bridge Construction	$ 75,097		
Communication Equipment	1,239		
Highway Construction	467,267		
Highway Equipment	59,410		
Motor Vehicles	21,000		
Other Construction	2,045		
Total Capital Outlay		626,058	
Total Highway/Public Works Fund			$ 4,108,301

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types (Cont.)

General Debt Service Fund			
Principal on Debt			
General Government			
Principal on Notes	$ 128,353		
Principal on Other Loans	427,000		
Total General Government		$ 555,353	
Highways and Streets			
Principal on Notes	$ 159,100		
Total Highways and Streets		159,100	
Education			
Principal on Other Loans	$ 1,697,424		
Total Education		1,697,424	
Interest on Debt			
General Government			
Interest on Notes	$ 55,825		
Interest on Other Loans	103,838		
Total General Government		159,663	
Highways and Streets			
Interest on Notes	$ 36,093		
Total Highways and Streets		36,093	
Education			
Interest on Other Loans	$ 287,622		
Total Education		287,622	
Other Debt Service			
General Government			
Trustee's Commission	$ 28,328		
Other Debt Service	23,130		
Total General Government		51,458	
Education			
Other Debt Service	$ 54,177		
Total Education		54,177	
Total General Debt Service Fund			$ 3,000,890
General Capital Projects Fund			
Capital Projects			
Highway and Street Capital Projects			
Highway Equipment	$ 357,511		
Total Highway and Street Capital Projects		$ 357,511	
Total General Capital Projects Fund			357,511
Total Governmental Funds - Primary Government			$ 23,093,063

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department
For the Year Ended June 30, 2023

General Purpose School Fund		
Instruction		
Regular Instruction Program		
Teachers	$ 9,006,758	
Career Ladder Program	42,000	
Salary Supplements	334,741	
Educational Assistants	347,585	
Other Salaries and Wages	437,806	
Non-certified Substitute Teachers	182,692	
Social Security	752,931	
Pensions	787,535	
Medical Insurance	1,517,010	
Employer Medicare	2,947	
On-behalf Payments to OPEB	20,490	
Maintenance and Repair Services - Equipment	16,000	
Other Contracted Services	69,599	
Instructional Supplies and Materials	147,908	
Textbooks - Bound	181,914	
Other Supplies and Materials	8,105	
Other Charges	850	
Regular Instruction Equipment	168,656	
Total Regular Instruction Program		$ 14,025,527
Alternative Instruction Program		
Teachers	$ 114,800	
Educational Assistants	19,811	
Social Security	9,968	
Pensions	17,523	
Medical Insurance	26,334	
Instructional Supplies and Materials	981	
Other Supplies and Materials	808	
Total Alternative Instruction Program		190,225
Special Education Program		
Teachers	$ 1,639,984	
Psychological Personnel	67,344	
Homebound Teachers	4,016	
Educational Assistants	340,991	
Speech Pathologist	189,303	
Social Security	164,432	
Pensions	213,202	
Medical Insurance	322,667	
Other Contracted Services	214,770	
Total Special Education Program		3,156,709
Career and Technical Education Program		
Teachers	$ 735,588	
Salary Supplements	12,000	
Other Salaries and Wages	1,200	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)		
Instruction (Cont.)		
Career and Technical Education Program (Cont.)		
Non-certified Substitute Teachers	$ 15,938	
Social Security	56,702	
Pensions	65,453	
Medical Insurance	103,140	
Travel	1,088	
Other Contracted Services	10,000	
Instructional Supplies and Materials	2,886	
Textbooks - Bound	11,154	
Other Supplies and Materials	36,986	
In Service/Staff Development	63	
Other Charges	5,538	
Vocational Instruction Equipment	3,157	
Total Career and Technical Education Program		$ 1,060,893
Support Services		
Attendance		
Supervisor/Director	$ 79,240	
Other Salaries and Wages	34,126	
Social Security	8,653	
Pensions	10,927	
Medical Insurance	11,442	
Travel	2,578	
Other Contracted Services	8,407	
Other Supplies and Materials	1,635	
Total Attendance		157,008
Health Services		
Supervisor/Director	$ 68,253	
Medical Personnel	163,424	
Other Salaries and Wages	51,020	
Social Security	21,085	
Pensions	27,811	
Medical Insurance	22,942	
Travel	4,503	
Other Contracted Services	4,215	
Drugs and Medical Supplies	3,819	
Other Supplies and Materials	2,720	
In Service/Staff Development	488	
Other Charges	9,068	
Health Equipment	9,577	
Total Health Services		388,925
Other Student Support		
Guidance Personnel	$ 531,343	
Other Salaries and Wages	86,190	
Social Security	46,374	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Other Student Support (Cont.)			
Pensions	$ 61,507		
Medical Insurance	65,836		
Employer Medicare	11		
Evaluation and Testing	40,000		
Payments to Schools - Other	80,000		
Travel	2,690		
Other Contracted Services	24,412		
Other Supplies and Materials	4,000		
Other Charges	1,740		
Total Other Student Support		$	944,103
Regular Instruction Program			
Supervisor/Director	$ 42,100		
Librarians	426,777		
Secretary(ies)	201,768		
Clerical Personnel	215,804		
Other Salaries and Wages	21,069		
Social Security	66,364		
Pensions	85,188		
Medical Insurance	154,660		
Employer Medicare	23		
Maintenance and Repair Services - Equipment	4,000		
Travel	1,081		
Other Contracted Services	14,680		
Library Books/Media	8,000		
Other Supplies and Materials	3,168		
In Service/Staff Development	276		
Regular Instruction Equipment	10,000		
Other Equipment	6,790		
Total Regular Instruction Program			1,261,748
Special Education Program			
Supervisor/Director	$ 72,938		
Other Salaries and Wages	5,000		
In-service Training	425		
Social Security	5,843		
Pensions	6,338		
Medical Insurance	7,900		
Maintenance and Repair Services - Equipment	794		
Travel	7,045		
In Service/Staff Development	2,231		
Total Special Education Program			108,514
Career and Technical Education Program			
Supervisor/Director	$ 167,860		
Other Salaries and Wages	2,000		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)			
Support Services (Cont.)			
Career and Technical Education Program (Cont.)			
Social Security	$ 7,488		
Pensions	7,204		
Medical Insurance	7,542		
Travel	766		
Other Supplies and Materials	1,094		
Total Career and Technical Education Program		$	193,954
Technology			
Supervisor/Director	$ 68,253		
Other Salaries and Wages	5,167		
Social Security	5,589		
Pensions	8,198		
Medical Insurance	7,900		
Maintenance and Repair Services - Equipment	1,350		
Internet Connectivity	92,786		
Travel	354		
Other Contracted Services	97,633		
Other Supplies and Materials	1,870		
Regular Instruction Equipment	31,505		
Total Technology			320,605
Other Programs			
On-behalf Payments to OPEB	$ 63,566		
Total Other Programs			63,566
Board of Education			
Board and Committee Members Fees	$ 9,059		
In-service Training	3,381		
Social Security	547		
Audit Services	27,500		
Dues and Memberships	19,220		
Legal Services	35,426		
Other Contracted Services	16,947		
Liability Insurance	76,224		
Trustee's Commission	132,008		
Workers' Compensation Insurance	166,339		
Liability Claims	500		
Other Charges	7,434		
Total Board of Education			494,585
Director of Schools			
County Official/Administrative Officer	$ 115,000		
Secretary(ies)	96,768		
Social Security	16,062		
Pensions	20,859		
Medical Insurance	11,900		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Director of Schools (Cont.)		
Communication	$ 244	
Maintenance and Repair Services - Equipment	11,332	
Travel	2,178	
Other Contracted Services	672	
Office Supplies	1,726	
Other Supplies and Materials	2,725	
Other Charges	14,349	
Total Director of Schools		$ 293,815
Office of the Principal		
Principals	$ 673,634	
Assistant Principals	517,280	
Other Salaries and Wages	89,100	
Social Security	95,556	
Pensions	112,841	
Medical Insurance	134,327	
Postal Charges	1,600	
Travel	292	
Other Contracted Services	135,991	
Administration Equipment	32,444	
Total Office of the Principal		1,793,065
Fiscal Services		
Other Contracted Services	$ 45,000	
Total Fiscal Services		45,000
Operation of Plant		
Communication	$ 39,481	
Other Contracted Services	717,290	
Custodial Supplies	34,018	
Electricity	883,028	
Natural Gas	85,127	
Water and Sewer	285,921	
Other Supplies and Materials	332	
Boiler Insurance	8,412	
Building and Contents Insurance	177,538	
Total Operation of Plant		2,231,147
Maintenance of Plant		
Supervisor/Director	$ 63,135	
Secretary(ies)	12,303	
Other Salaries and Wages	223,230	
Social Security	23,207	
Pensions	35,376	
Medical Insurance	44,829	
Maintenance and Repair Services - Buildings	461,802	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)		
Support Services (Cont.)		
Maintenance of Plant (Cont.)		
Maintenance and Repair Services - Equipment	$ 178,716	
Travel	3,920	
Other Contracted Services	141,278	
Building Improvements	44,607	
Total Maintenance of Plant		$ 1,232,403
Transportation		
Supervisor/Director	$ 65,000	
Mechanic(s)	84,639	
Bus Drivers	679,508	
Secretary(ies)	12,303	
Social Security	61,781	
Pensions	102,435	
Medical Insurance	107,800	
Employer Medicare	382	
Other Fringe Benefits	17,445	
Maintenance and Repair Services - Vehicles	9,596	
Other Contracted Services	39,355	
Diesel Fuel	153,178	
Gasoline	39,294	
Lubricants	1,754	
Propane Gas	45,611	
Tires and Tubes	17,963	
Vehicle Parts	62,437	
Vehicle and Equipment Insurance	44,384	
Transportation Equipment	435,672	
Total Transportation		1,980,537
Central and Other		
Social Security	$ 210	
Other Fringe Benefits	2,675	
Contributions	140,000	
Other Contracted Services	9,876	
Other Supplies and Materials	13,111	
Other Charges	47,748	
Total Central and Other		213,620
Operation of Non-Instructional Services		
Food Service		
Supervisor/Director	$ 32,500	
Cafeteria Personnel	16,800	
Social Security	3,528	
Pensions	5,192	
Employer Medicare	244	
Total Food Service		58,264

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

General Purpose School Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Community Services			
Supervisor/Director	$ 34,126		
Other Salaries and Wages	60,934		
Social Security	7,145		
Pensions	10,679		
Medical Insurance	18,911		
Other Supplies and Materials	4,997		
Office Equipment	300		
Total Community Services		$ 137,092	
Early Childhood Education			
Supervisor/Director	$ 42,100		
Teachers	195,989		
Educational Assistants	66,552		
Other Salaries and Wages	10,133		
Social Security	23,192		
Pensions	29,301		
Medical Insurance	51,479		
Instructional Supplies and Materials	10,642		
Textbooks - Bound	1,955		
Other Supplies and Materials	14,849		
Other Equipment	10,972		
Total Early Childhood Education		457,164	
Capital Outlay			
Regular Capital Outlay			
Other Capital Outlay	$ 330,015		
Total Regular Capital Outlay		330,015	
Total General Purpose School Fund			$ 31,138,484
School Federal Projects Fund			
Instruction			
Regular Instruction Program			
Teachers	$ 154,450		
Other Salaries and Wages	691,793		
Non-certified Substitute Teachers	825		
Social Security	60,469		
Pensions	72,796		
Medical Insurance	104,695		
Employer Medicare	2,471		
Instructional Supplies and Materials	66,881		
Textbooks - Bound	262,612		
Software	224,637		
Regular Instruction Equipment	523,315		
Total Regular Instruction Program		$ 2,164,944	

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

School Federal Projects Fund (Cont.)			
Instruction (Cont.)			
Alternative Instruction Program			
Teachers	$ 31,774		
Social Security	373		
Employer Medicare	87		
Total Alternative Instruction Program		$	32,234
Special Education Program			
Educational Assistants	$ 413,590		
Other Salaries and Wages	27,780		
Non-certified Substitute Teachers	23,000		
Social Security	28,652		
Pensions	42,994		
Medical Insurance	67,800		
Employer Medicare	6,058		
Instructional Supplies and Materials	31,765		
Other Supplies and Materials	4,178		
Special Education Equipment	40,794		
Total Special Education Program			686,611
Career and Technical Education Program			
Educational Assistants	$ 11,284		
Social Security	863		
Pensions	1,336		
Medical Insurance	1,440		
Unemployment Compensation	100		
Other Supplies and Materials	10,209		
Vocational Instruction Equipment	34,613		
Total Career and Technical Education Program			59,845
Support Services			
Attendance			
Clerical Personnel	$ 28,395		
Social Security	1,621		
Pensions	3,132		
Medical Insurance	7,900		
Employer Medicare	379		
Total Attendance			41,427
Health Services			
Medical Personnel	$ 41,941		
Other Salaries and Wages	4,800		
Social Security	2,898		
Pensions	2,545		
Employer Medicare	678		
Total Health Services			52,862

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Other Student Support			
Supervisor/Director	$ 64,800		
Social Workers	150,952		
Other Salaries and Wages	62,233		
Social Security	17,017		
Pensions	19,176		
Medical Insurance	21,565		
Employer Medicare	3,474		
Communication	5,540		
Travel	18,690		
Other Contracted Services	3,210		
Office Supplies	5,457		
Other Supplies and Materials	21,748		
In Service/Staff Development	400		
Other Charges	4,262		
Other Equipment	20,000		
Total Other Student Support		$	418,524
Regular Instruction Program			
Supervisor/Director	$ 145,188		
Instructional Computer Personnel	77,450		
Secretary(ies)	35,473		
Other Salaries and Wages	320,439		
Social Security	37,946		
Pensions	51,220		
Medical Insurance	39,141		
Employer Medicare	5,929		
Maintenance and Repair Services - Equipment	7,000		
Travel	3,612		
Other Contracted Services	206,690		
Instructional Supplies and Materials	22,146		
Other Supplies and Materials	5,052		
In Service/Staff Development	18,352		
Other Charges	30,754		
Total Regular Instruction Program			1,006,392
Special Education Program			
Supervisor/Director	$ 6,342		
Psychological Personnel	144,624		
Medical Personnel	60,188		
Secretary(ies)	49,174		
Other Salaries and Wages	23,800		
Social Security	17,500		
Pensions	24,449		
Medical Insurance	25,000		
Employer Medicare	3,982		
Postal Charges	548		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

School Federal Projects Fund (Cont.)			
Support Services (Cont.)			
Special Education Program (Cont.)			
Travel	$ 666		
Other Contracted Services	1,525		
Other Supplies and Materials	34,005		
Other Equipment	12,897		
Total Special Education Program		$ 404,700	
Career and Technical Education Program			
In Service/Staff Development	$ 327		
Other Equipment	688		
Total Career and Technical Education Program		1,015	
Technology			
Other Salaries and Wages	$ 52,000		
Social Security	3,224		
Pensions	4,519		
Employer Medicare	754		
Total Technology		60,497	
Operation of Plant			
Janitorial Services	$ 3,050		
Plant Operation Equipment	789,067		
Total Operation of Plant		792,117	
Transportation			
Contracts with Parents	$ 5,349		
Other Charges	1,639		
Total Transportation		6,988	
Capital Outlay			
Regular Capital Outlay			
Engineering Services	$ 312,546		
Other Contracted Services	33,340		
Total Regular Capital Outlay		345,886	
Total School Federal Projects Fund			$ 6,074,042
Central Cafeteria Fund			
Operation of Non-Instructional Services			
Food Service			
Supervisor/Director	$ 32,503		
Accountants/Bookkeepers	123,963		
Cafeteria Personnel	490,032		
Social Security	43,571		
Pensions	69,507		
Medical Insurance	48,000		
Communication	3,118		

(Continued)

Hickman County, Tennessee
Schedule of Detailed Expenditures -
All Governmental Fund Types
Discretely Presented Hickman County School Department (Cont.)

Central Cafeteria Fund (Cont.)			
Operation of Non-Instructional Services (Cont.)			
Food Service (Cont.)			
Maintenance and Repair Services - Equipment	$ 91,792		
Transportation - Other than Students	4,251		
Travel	3,501		
Other Contracted Services	42,299		
Food Supplies	927,274		
Utilities	1,279		
USDA - Commodities	133,059		
Other Supplies and Materials	102,255		
Other Charges	21,699		
Food Service Equipment	12,750		
Total Food Service		$ 2,150,853	
Total Central Cafeteria Fund			$ 2,150,853
Internal School Fund			
Operation of Non-Instructional Services			
Community Services			
Other Charges	$ 1,198,371		
Total Community Services		$ 1,198,371	
Total Internal School Fund			1,198,371
Total Governmental Funds - Hickman County School Department			$ 40,561,750

Exhibit K-9

Hickman County, Tennessee
Schedule of Detailed Revenues and Expenses
Solid Waste Disposal Fund
For the Year Ended June 30, 2023

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
Revenues	
Operating Revenues	
Charges for Current Services	
Commercial and Industrial Waste Collections	$ 232,096
Residential Waste Collection Charge	129,385
Tipping Fees	78,485
Solid Waste Disposal Fee	856,684
Contracted Services	214,477
Total Charges for Current Services	$ 1,511,127
Other Local Revenues	
Recurring Items	
Lease/Rentals	$ 86,084
Sale of Recycled Materials	108,266
Total Other Local Revenues	$ 194,350
Total Operating Revenues	$ 1,705,477
Nonoperating Revenues	
Investment Income	$ 15,406
Insurance Recovery	15,840
Litter Program Grant	32,608
Other State Grants	1,866
Disaster Relief	33,594
Total Nonoperating Revenues	$ 99,314
Total Revenues	$ 1,804,791
Expenses	
Operating Expenses	
Sanitation Management	
Supervisor/Director	$ 61,687
Deputies	36,109
Data Processing Personnel	19,903

(Continued)

Exhibit K-9

Hickman County, Tennessee
Schedule of Detailed Revenues and Expenses
Solid Waste Disposal Fund (Cont.)

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
Expenses (Cont.)	
Operating Expenses (Cont.)	
Sanitation Management (Cont.)	
Salary Supplements	$ 750
Equipment Operators	75,855
Equipment Operators - Heavy	40,647
Laborers	95,030
Clerical Personnel	33,007
Part-time Personnel	107,852
Longevity	11,300
Overtime Pay	16,730
Social Security	36,697
Pension	41,007
Medical Insurance	94,131
Communication	3,910
Contracts with Government Agencies	6,239
Data Processing Services	3,495
Debt Collection Services	13,280
Legal Notices, Recording, and Court Costs	902
Maintenance and Repair Services - Buildings	14,652
Maintenance and Repair Services - Equipment	92,822
Maintenance and Repair Services - Vehicles	12,177
Pest Control	1,620
Postal Charges	4,100
Printing, Stationery, and Forms	630
Travel	19,494
Disposal Fees	1,365
Other Contracted Services	659,165
Custodial Supplies	3,873
Diesel Fuel	70,700
Electricity	17,631
Gasoline	4,290
Lubricants	2,794
Office Supplies	2,605

(Continued)

Exhibit K-9

Hickman County, Tennessee
Schedule of Detailed Revenues and Expenses
Solid Waste Disposal Fund (Cont.)

	Business-type Activities - Major Enterprise Fund Solid Waste Disposal Fund
Expenses (Cont.)	
Operating Expenses (Cont.)	
Sanitation Management (Cont.)	
Small Tools	$ 881
Tires and Tubes	1,546
Uniforms	9,461
Utilities	1,427
Wire	12,842
Testing	779
Other Supplies and Materials	2,255
Trustee's Commission	15,069
Depreciation	119,552
Surcharge	9,642
In Service/ Staff Development	549
Office Equipment	376
Solid Waste Equipment	3,000
Other Construction	4,800
Other Capital Outlay	55,881
Total Sanitation Management	$ 1,844,509
Litter and Trash Collection	
Supervisor/Director	$ 25,265
Instructional Supplies and Material	12,325
Other Charges	9,270
Total Other Charges	$ 46,860
Total Operating Expenses	$ 1,891,369
Nonoperating Expenses	
General Government Debt Service	
Interest on Other Loans	$ 6,660
Total General Government Debt Service	$ 6,660
Total Nonoperating Expenses	$ 6,660
Total Expenses	$ 1,898,029

Single Audit Section

TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

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*

Independent Auditor's Report

Hickman County Mayor and
Board of County Commissioners
Hickman County, Tennessee

To the County Mayor and Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hickman County, Tennessee as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Hickman County's basic financial statements, as listed in the table of contents, and have issued our report thereon dated October 5, 2023. Our report includes a reference to other auditors who audited the financial statements of the Internal School Fund of Hickman County School Department (a discretely presented component unit) as described in our report on Hickman County's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the report of the other auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hickman County's internal control over financial reporting (internal control) as a basis for designing the 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 Hickman County's internal control. Accordingly, we do not express an opinion on the effectiveness of Hickman County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A

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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. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hickman County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and are described in the accompanying Schedule of Findings and Questioned Costs as items: 2023-001 And 2023-002.

Hickman County's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on Hickman County's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Hickman County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Very truly yours,

Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 5, 2023

JEM/tg

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TENNESSEE COMPTROLLER OF THE TREASURY

JASON E. MUMPOWER
Comptroller

Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

Hickman County Mayor and
Board of County Commissioners
Hickman County, Tennessee

To the County Mayor and Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Hickman County's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hickman County's major federal programs for the year ended June 30, 2023. Hickman County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Hickman County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Hickman County, Tennessee, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to

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provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hickman County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hickman County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of Hickman County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hickman County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

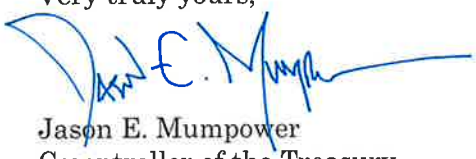
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hickman County, Tennessee, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Hickman County's basic financial statements. We issued our report thereon dated October 5, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such

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

Very truly yours,



Jason E. Mumpower
Comptroller of the Treasury
Nashville, Tennessee

October 5, 2023

JEM/tg

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Hickman County, Tennessee, and the Hickman County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7)
For the Year Ended June 30, 2023

Federal/Pass-Through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Agriculture:			
Passed-through State Department of Agriculture:			
Child Nutrition Cluster: (5)			
National School Lunch Program (Commodities - Noncash Assistance)	10.555	(4)	$ 133,059 (6)
Passed-through State Department of Education:			
Child Nutrition Cluster: (5)			
School Breakfast Program	10.553	(4)	387,076
National School Lunch Program	10.555	(4)	1,074,576 (6)
National School Lunch Program (Supply Chain Assistance Grant)	10.555	(4)	162,267 (6)
Pandemic EBT Administrative Costs	10.649	(4)	3,135
Direct Program:			
Emergency Watershed Protection Program	10.923	N/A	30,277
Total U.S. Department of Agriculture			$ 1,790,390
U.S. Department of Transportation:			
Passed-through State Department of Transportation:			
Highway Planning and Construction	20.205	(4)	$ 20,529
Total U.S. Department of Transportation			$ 20,529
U.S. Department of Treasury:			
Direct Award:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 4,890,531
Local Assistance and Tribal Consistency Fund (ARP)	21.032	N/A	50,000
Total U.S. Department of Treasury			$ 4,940,531
Federal Communications Commission:			
Direct Program:			
COVID 19 - Emergency Connectivity Program	32.009	N/A	$ 166,806
Total Federal Communications Commission			$ 166,806
U.S. Department of Education:			
Passed-through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	(4)	$ 1,065,507
Special Education Cluster: (5)			
Special Education - Grants to States	84.027	(4)	872,851 (6)
COVID 19 - Special Education - Grants to States - ARP	84.027	(4)	118,723 (6)
Special Education - Preschool Grants	84.173	(4)	29,732 (6)
COVID 19 - Special Education - Preschool Grants - ARP	84.173	(4)	10,762 (6)
Career and Technical Education - Basic Grants to States	84.048	(4)	75,644
Rural Education	84.358	(4)	52,479
Supporting Effective Instruction State Grants	84.367	(4)	164,380
Comprehensive Literacy Development	84.371	(4)	81,917
Student Support and Academic Enrichment Program	84.424	(4)	30,532
COVID 19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER I)	84.425D	(4)	13,000 (6)
COVID 19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	(4)	1,546,501 (6)
COVID 19 - 2021 American Rescue Plan - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund (ESSER ARP)	84.425U	(4)	1,196,009 (6)
COVID 19 - Education Stabilization Fund	84.425D	(4)	535,989 (6)
COVID 19 - Education Stabilization Fund Program – Elementary and Secondary School Emergency Relief Fund - Homeless Children and Youth (ESSER-ARP)	84.425W	(4)	11,593 (6)
Total U.S. Department of Education			$ 5,805,619

(Continued)

Hickman County, Tennessee, and the Hickman County School Department
Schedule of Expenditures of Federal Awards and State Grants (1) (2) (3) (7) (Cont.)

Federal/Pass-through Agency/State Grantor Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Expenditures
U.S. Department of Health and Human Services:			
Passed-through State Department of Education:			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	(4)	$ 276,682
COVID 19 - Temporary Assistance to Needy Families	93.558	(4)	102,023
Passed-through State Department of Health:			
COVID 19 - Detection and Mitigation of COVID-19 in Confinement Facilities	93.323	(4)	6,908
Total U.S. Department of Health and Human Services			$ 385,613
U.S. Department of Homeland Security:			
Passed-through State Department of Military:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	(4)	$ 917,224
Homeland Security Grant Program	97.067	(4)	2,000
Total U.S. Department of Homeland Security			$ 919,224
Total Expenditures of Federal Grants			$ 14,028,712

		Contract Number	
State Grants			
Early Childhood Education - State Department of Education	N/A	(4)	$ 417,763
Family Resource - State Department of Education	N/A	(4)	59,223
Coordinated School Health - State Department of Education	N/A	(4)	90,000
COVID 19 - Learning Camps Transportation- State Department of Education	N/A	(4)	22,910
COVID 19 - Learning Camps Summer Learning Camps - State Department of Education	N/A	(4)	201,334
Safe Schools Act - State Department of Education	N/A	(4)	43,000
Public Assistance Grant Award - State Department of Military, TEMA	N/A	(4)	48,765
Local Health Services - State Department of Health	N/A	(4)	210,381
FY23 Training Equipment Grant - Tennessee Corrections Institute	N/A	(4)	9,873
Litter Grant - State Department of Transportation	N/A	(4)	32,608
Rural Arts Project Support (RAPS) - Tennessee Arts Commission	N/A	(4)	11,880
State Supplement Juvenile Court Improvement - State Commission on Children and Youth	N/A	(4)	9,000
Supporting Postsecondary Access in Rural Communities (SPARC) grant initiatives for the advancement of Career & Technical Education (CTE) Programs	N/A	(4)	95,158
Total State Grants			$ 1,251,895

FAL = Federal Assistance Listing
N/A = Not Applicable

(1) Presented in conformity with generally accepted accounting principles using the modified accrual basis of accounting.
(2) Hickman County elected not to use the 10% de minimis cost rate permitted in the Uniform Guidance.
(3) No amounts ($0) were passed-through to subrecipients.
(4) Information not available.
(5) Child Nutrition Cluster total $1,756,978; Special Education Cluster total $1,032,068.
(6) Total for FAL No. 10.555 is $1,369,902; Total for FAL No. 84.027 is $991,574; Total for FAL No. 84.173 is $40,494; Total for FAL No. 84.425 is $3,303,092.
(7) CONSOLIDATED ADMINISTRATION

The following amounts were consolidated for administration purposes:

Program Title	Federal Assistance Listing Number	Amount Provided to Consolidated Administration
Title I Grants to Local Educational Agencies	84.010	$ 143,002
Rural Education	84.358	12,394
Supporting Effective Instruction State Grant	84.367	1,429
Student Support and Academic Enrichment Program	84.424	2,384
Total amounts consolidated for administration purposes		$ 159,209

Hickman County, Tennessee
Summary Schedule of Prior-year Findings
For the Year Ended June 30, 2023

Government Auditing Standards require auditors to report the status of uncorrected findings from prior audits. In addition, OMB's Uniform Guidance requires auditees to report the status of all prior-year findings whether corrected or not. Presented below are financial statement findings along with their current status from the Annual Financial Report for Hickman County, Tennessee, for the year ended June 30, 2023.

Prior-year Financial Statement Findings

Fiscal Year	Page Number	Finding Number	Title of Finding	FAL Number	Current Status
OFFICE OF DIRECTOR OF SCHOOLS					
2022	211	2022-001	Central cafeteria funds were not remitted to the county trustee monthly.	N/A	Corrected

Prior-year Federal Awards Findings

There were no prior-year federal award findings to report.

HICKMAN COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2023

PART I, SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1. Our report on the financial statements of Hickman County is unmodified.

2. Internal Control Over Financial Reporting:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

3. Noncompliance material to the financial statements noted? **NO**

Federal Awards:

4. Internal Control Over Major Federal Programs:

   * Material weakness identified? **NO**

   * Significant deficiency identified? **NONE REPORTED**

5. Type of report auditor issued on compliance for major programs. **UNMODIFIED**

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? **NO**

7. Identification of Major Federal Programs:

* Assistance Listing Number: 21.027	COVID 19 - Coronavirus State and Local Fiscal Recovery Funds
* Assistance Listing Numbers: 84.027 and 84.173	Special Education Cluster: Special Education - Grants to State and Special Education - Preschool Grants
* Assistance Listing Number: 84.425	COVID 19 - Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund
* Assistance Listing Number: 97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)

8. Dollar threshold used to distinguish between Type A and Type B Programs. **$750,000**

9. Auditee qualified as low-risk auditee? **YES**

PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS

Two findings and one recommendation, as a result of our audit, are presented below. We reviewed the finding that has a recommendation for corrective action with Hickman County management. A written response for the finding is paraphrased and presented following the finding and recommendation. Management's corrective action plan whether related to the financial statements or federal awards, is presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

OFFICE OF COUNTY MAYOR

FINDING 2023-001

SOME FUNDS WERE NOT DEPOSITED WITHIN THREE DAYS OF COLLECTION AT THE AMBULANCE SERVICE
(Noncompliance Under *Government Auditing Standards*)

As part of our audit procedures for obtaining reasonable assurance that funds were deposited within three days of collection as required by Section 5-8-207, *Tennessee Code Annotated*, we judgmentally selected receipts issued by the ambulance service for the month of October 2022 to trace to deposits. During this month, 3 of 21 receipts were held for seven business days before being deposited in the trustee's office. This deficiency was the result of a lack of management oversight. The delay in depositing funds weakens internal controls over collections and increases the risks of fraud and misappropriation.

RECOMMENDATION

All funds should be deposited within three days of collection as required by state statute.

MANAGEMENT'S RESPONSE- HICKMAN COUNTY DIRECTOR OF EMERGENCY MANAGEMENT SERVICES

We concur.

HICKMAN COUNTY

FINDING 2023-002

OPERATIONS OF THE HICKMAN COUNTY MAINTENANCE DEPARTMENT ARE CURRENTLY BEING REVIEWED
(Noncompliance Under *Government Auditing Standards*)

The Comptroller's Division of Investigations is currently reviewing certain operations of the Hickman County Maintenance Department. Findings, if any, resulting from this review will be included in a subsequent report.

PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

There were no findings and questioned costs related to federal awards for the year ended June 30, 2023.

Hickman County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2023

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
OFFICE OF COUNTY MAYOR		
2023-001	Some funds were not deposited within three days of collection at the ambulance service.	206

HICKMAN COUNTY EMS
Allen Livengood, Director
106 E Swan St.
Centerville, TN 37033
931-729-3004
931-729-5528-fax
allen.livengood@hickmanco.com

10/10/2023

Corrective Action Plan

Finding 2023-001: Some Funds Were Not Deposited Within Three Days of Collection at the Ambulance Service

Response and Corrective Action Plan Prepared by:

We agree with your findings.

Allen Livengood

Person Responsible for Implementing the Corrective Action:

Allen Livengood

Repeat Finding: NO

Corrective Action Plan:

On October 28th of 2022 it was reported in the receipt book that there were checks inadvertently left in the bank bag, missing the deposit. On the day in question, October 26, 2022, our department received nine 911 calls during office hours. This is an extremely high call volume for our department. Being that our office staff are licensed with the state, also have a **duty to act**.

We are implementing a program where two people will check our bank bag before our deposits. Each time the bag is checked initials will be recorded in a logbook.

Signature: Allen Livengood

Tennessee School Boards Association

SCOPE

STUDENT CONGRESS ON POLICIES IN EDUCATION

Tuesday, March 5, 2024 • Belmont University

On March 5, TSBA will host the 2024 Student Congress on Policies in Education (SCOPE) conference, which brings together 9th-12th grade students from across the state to discuss current topics in education. Participants will explore education issues through mock school board meetings and group discussions.

At the end of the day, participants meet as a congress where each group's student leader debates on one of the day's topics. These events are designed to give students an understanding of how school boards operate. Students will express their opinions by voting on position statements involving the debated issues. Finally, delegates will elect 2025 SCOPE officers from among the day's speakers.

LOCATION

Belmont University

1900 Belmont Blvd.
Nashville, Tennessee 37212

Registration, group photos and breakfast begin at 8 a.m. (CST) in the R. Milton & Denice Johnson Center (Harrington Place Dining). The first general session begins at 9 a.m. (CST)

AGENDA

8:00 a.m.	Registration, Breakfast, and Group Photos
9:00 a.m.	Opening General Session
9:30 a.m.	Small Group Session (ALL GROUPS)
11:00 a.m.	Lunch Session 1 (Groups 1-5)
11:00 a.m.	Prepare for Debate Session (Groups 6-10)
11:00 a.m.	Prepare for Debate Session (Groups 11-16)
11:20 a.m.	Lunch Session 2 (Groups 6-10)
11:40 a.m.	Lunch Session 3 (Groups 11-16)
12:00 p.m.	Prepare for Debate Session (Groups 1-5)
12:20 p.m.	Prepare for Debate Session, Cont. (Groups 6-10)
12:40 p.m.	Prepare for Debate Session, Cont. (Groups 11-16)
2:00 p.m.	Closing General Session Debate Session Action and Recommendations Election of 2025 Officers
3:00 p.m.	Adjournment

TSBA
TENNESSEE SCHOOL BOARDS ASSOCIATION

REGISTRATION

Four delegates may be selected from a school system, or two per high school, whichever is greater. Delegates must be in the 9th, 10th, 11th, or 12th grade. **Registrations must be processed by the board secretary through the system's central office.** Once registration has been submitted, TSBA will invoice the system for payment.

The deadline for registration is February 20, 2024. **The registration fee for SCOPE is $75 per student** and must be received by TSBA prior to the meeting on March 5, 2024. The fee will cover the cost of breakfast, lunch, information packet, group photographs, and the final SCOPE Report. The fee for chaperones is $18 and will cover the cost of breakfast, lunch and the information packet.

HOTEL ACCOMMODATIONS

TSBA has a room block at two hotels (see below). Hotel reservations must be made by the dates listed below to receive the TSBA rate. If anyone in your system is not able to attend, please call or email Brittany Massey at 615-815-3908 or bmassey@tsba.net before you cancel your rooms.

Hilton Garden Inn Nashville/Vanderbilt
Rate: $219
Online Reservations:
https://www.hilton.com/en/attend-my-event/scopeconference24belmont/
Book By: February 19, 2024

Homewood Suites by Hilton
Rate: $199
Online Reservations:
https://group.homewood-suites.com/f7n88g
Book By: February 6, 2024
Group Code: 91G, guests can call the hotel directly at 615-340-8000 and reference the group code 91G to have the group rate applied to the reservation.

2024 DEBATE TOPICS

1. Every student shall complete an internship as part of a local graduation requirement.
2. Artificial Intelligence may not be used in completing homework.
3. The school week shall be a 4-day week.
4. Student cell phone use during school hours shall be prohibited.

Hickman County Schools Board Agenda Item Request

Date: January 8, 2024

Name of School: EHHS / HCHS

Item Request: Scope Conference

Explanation:

We are taking 4 students (2-HCHS, 2-EHHS) to the Student Congress Policing & Educati Conf.

We are Requesting costs for: Student Registration $300.00
Chaperone Registration $36.00
Cost of 2 Subs (for Faculty Chaperones) $150.00
$486.00

Attachments (if necessary and appropriate):

Signature of Person requesting to be placed on the agenda:

R-T

Signature of Building Principal:

R-T, HCHS

Colin Hern, EHHS

* We will travel by School Van
* NO HOTELS NEEDED (DAY TRIP)

Hickman County Schools Trip Request

Name of School: HCHS / EHHS

Name of Club/Group: SCOPE Conference

Trip Requested: Scope Conf (TSBA)

Purpose: To Educate Students in Education Policies

Date and Time frame: March 5, 2024 8:00-3:00

Number of Students: 4

Number of Chaperones: Male 1 Female 1

Costs associated: Registration for Students & Chaperones & Subs for Chaperones.

Attachments (any information or permission slips that are sent home with students)

Has the cafeteria been notified? Y Number of Lunches needed? N/A

How will students travel? School Van

Is a transportation request attached if system transportation is needed? _____

Signature of person requesting the trip Ronnie Breen, HCHS
Colin Hanson, EHHS

Signature of Principal R. Breen
Colin Hanson

Signature of Instructional Supervisor Angie Mainor

*Per Hickman County Board of Education policy 4.302, any requested trip that has an out-of-state destination and/or is planned for overnight must have prior approval by the Board of Education.

December 7, 2023

Dear Mr. Mullins:

The Class of 2024 would like to be added to the agenda for the Board of Education meeting to be held at East Hickman High School on January 16, 2024. The students plan to present information for a proposed senior trip. The class is considering both an overnight trip and a day trip. They will present the plan for transportation, lodging, and activities. Thank you for considering this request.

Sincerely,

Amy Matney

Class Sponsor

HICKMAN COUNTY SCHOOLS

Debbie Breece <debbie.breece@hickmank12.org>

Re: Agenda Item Request

1 message

Amy Matney <amy.matney@hickmank12.org> Tue, Dec 12, 2023 at 11:53 AM
To: Debbie Breece <debbie.breece@hickmank12.org>

I have copied my response from Mr. Henson below. Thank you!

"Looks good to me. You have our approval and support!

Colin W. Henson, Principal
East Hickman High School
7700 TN-7, Lyles, TN 37098
(931) 670-1366 ext. 204"

On Tue, Dec 12, 2023 at 11:05 AM Debbie Breece <debbie.breece@hickmank12.org> wrote:
> Perfect, thank you.
>
> On Tue, Dec 12, 2023 at 11:00 AM Amy Matney <amy.matney@hickmank12.org> wrote:
> > Yes, thank you for the reminder. I will confirm his response and let you know.
> >
> > On Tue, Dec 12, 2023 at 10:32 AM Debbie Breece <debbie.breece@hickmank12.org> wrote:
> > > Good Morning Amy,
> > >
> > > Mr. Mullins received your agenda item request and it will be on the January 16th agenda. I just wanted to make sure Mr. Henson was aware and ok with this request.
> > >
> > > TY
> > >
> > > Debbie Breece, Administrative Assistant
> > > Hickman County Board of Education
> > > 115 Murphree Avenue
> > > Centerville, TN 37033
> > > Email - Debbie.Breece@hickmank12.org
> > > Phone - 931-729-3391 Ext. 0
> > > Fax - 931-729-3834
> >
> > --
> > With regards,
> > Amy Matney
> > East Hickman High School
> > 931-670-1366 ext. 262
>
> *This document may contain PRIVILEGED AND CONFIDENTIAL information and is intended only for the use of the specific individual(s) to which it is addressed. If you are not an intended recipient of this document, you are hereby notified that any unauthorized use, dissemination or copying of this document or the information contained in it or attached to it is strictly prohibited. If you have received this document in error, please discard it and immediately notify the person named above by email.*

--
With regards,
Amy Matney
East Hickman High School
931-670-1366 ext. 262

This document may contain PRIVILEGED AND CONFIDENTIAL information and is intended only for the use of the specific individual(s) to which it is addressed. If you are not an intended recipient of this document, you are hereby notified

Hickman County Schools Board Agenda Item Request

Date: 1/11/24

Name of School: HCHS

Item Request: Senior Trip

Explanation:

Senior Class would like to request permission for an overnight trip to Gatlinburg May 12 - 14

Attachments (if necessary and appropriate):

Signature of Person requesting to be placed on the agenda: (K. Carter)

Signature of Building Principal:

Hickman County Schools Board Agenda Item Request

Date: 1-10-2024

Name of School: East Hickman High School

Item Request: Competitions - Southeast Regional + State U.S.

Explanation:

Attached are competitions we compete in yearly. We have had national + state winners in the past. These competitions are rigorous and provide the opportunity for students to be challenged and put what they have learned into action.

Attachments (if necessary and appropriate):

Junior Chef, NASA Hunch, FCCLA State Leadership Conference

Signature of Person requesting to be placed on the agenda:

CBuchanan

Signature of Building Principal:

[signature]

To: John Mullins and Hickman County School Board

From: Cindi Morgan, EHHS FBLA Advisor

Date: January, 25 2024

RE: FBLA state competitions

I am requesting to be added to the February School Board Agenda in order to be granted permission for qualifying students to attend the FBLA state competitions. This is an overnight trip to Chattanooga, TN on April 7-10, 2024. Approximately ten students will be attending the conference and will be accompanied by myself and a parent chaperone. We will drive our personal automobile.

Details are as follows.

- Advisor: Cindi Morgan
- Dates: April 7-10, 2024
- Cost:

Morgan Sub 3 days @ $81 x 3	$243.00
Hotel Rooms 5 rooms x 3 nights @ $192/night	$2,880.00
Parking for 2 Cars	$90.00
Conference Registration 10 x $75	$750.00
Mileage to/from Chattanooga 330 @ $.655	$216.00
Meals	$200.00
Total	**$4,379.00**

- Funding will be provided by the EHHS FBLA account and CTE funds (Joey Chilton). Students will only need to bring enough money for food.

To: John Mullins

From: Charlotte Boehms, EHHS FCCLA Advisor

Date: 2/2024

RE: Junior Chef Competition, NASA Competition, and the FCCLA State Conference/Competition

Department of Education Tennessee State Farm to School Junior Chef Competition

I am requesting to be put on the February School Board Agenda to be granted permission for qualifying students to attend competitions. Information on each competition is attached. Students will not be allowed to attend any of the competitions if they are failing classes.

The first competition is the Department of Education Tennessee State Farm to School Junior Chef Competition. This is an overnight trip to Antioch, TN on March 8. Five students will be attending the competition and will be accompanied by myself. I will transport students using a school van. We won first place last year at this state competition hosted by the Department of Education!

Details are as follows

- Advisor: Charlotte Boehms
- Dates: Thursday Night (Orientation), March 7, and Friday, March 8 at Nashville State Community College – Southeast Campus.
- Student Attendees:
  - Brandon Blakey
  - Aurora Boertermann
  - Adrianna Vanblaricum
  - Brady Perry
  - Hayden Poth
- Cost:
  - Boehms Sub 1 day @ $80.73 $80.73
  - **Total $80.73**

Qualifying Students to Attend the Regional NASA Hunch Competition

The competition is held at the NASA Space Center in Huntsville, AL. Students competing created a breakfast entree using the nutrition guidelines nutrition scientists must use to create delicious and nutritious meals for astronauts. Students will only be allowed to compete if they are passing all of their classes.

Details are as follows.

- Advisor: Charlotte Boehms
- Dates: Feb 22, 2024
- Student Attendees:
    - Harlan Clark
    - Jade Tidwell
    - Arianna Myles
    - Rorrey Vest
    - Beau Tidwell

Cost:

Boehms Sub 1 day @ $80.73	$80.73
Total	**$80.73**

Event: 22 Feb 2024

9:00-1:00pm (teams can stay after to tour museum)

9:00-930 Arrive

930-1130 Prep entrée's (2hrs) This is flexible Plan to be ready for hot box by 1130am

1135-1pm judging

100pm-130 (or earlier) depart or tour the facility

Qualifying Students to Attend the FCCLA State Competitions

This is an overnight trip to Gatlinburg, TN on March 20-22. Ten students will attend the conference and be accompanied by myself and 3 chaperones. Students will be transported by the advisor and chaperones. Personal automobile insurance has been cleared for all chaperones. We have had students win First place in the state and a student win 2nd in the nation in the past.

Details are as follows.

- Advisor: Charlotte Boehms
- Dates: March 20-22
- Student Attendees: To Be Determined: Will not be allowed to attend unless passing all classes AND completing a project or practicing for their competition.
    - Arianna Myles - Baking and Pastry
    - Alex Cristerna- Culinary Arts
    - Harlan Clark- Career Investigation
    - More will be added.
- Cost: (ESTIMATED)

o Hotel Rooms 3 Rooms x 3 nights @ $125/night	$1125
o Advisor and Chaperone Conference Registration 1 x $130	$130.00
o Student Conference Registration 10 x $130	$1300
o Meal Reimbursement- Breakfast and Lunch x 3	$81
o Mileage to/from Gatlinburg 530 @ $.47 x 1	$249.1
o Boehms Sub 3 days @ $80.73	$242.19

o Total $3127.29

We will need at least one adult volunteer to drive students to the conference with Mrs. Boehms. If the adult is female, they may share a room with Mrs. Boehms at no extra cost. If they wish to attend the conference, the cost will be $100. If they wish to have their own room, the room will be the cost of the volunteer. Please let me know if you would like to attend or drive. Please know you must submit a copy of your driver's license and have adequate insurance. They do need judges if you are interested in judging as well.

If you would like to make this commitment, please check off the information below.

- ☐ I would like to volunteer and assist in driving a group of students to the conference. I will submit my driver's license and insurance.

Room Information

- ☐ I will share a room with Mrs. Boehms.
- ☐ I will get my room at my own cost.

Conference Information

- ☐ I will attend the conference and pay $100.
- ☐ I do not wish to attend the conference.
- ☐ I would like to help judge an event at the conference.

Name: _____

Phone #: _____

Email: _____

Teachers:

_____1st

_____2nd

_____3rd

_____6th

_____7th

Hickman County Schools Board Agenda Item Request

Date: 1-29-2024

Name of School: EHHS

Item Request: Permission to Attend State Convention

Explanation:

Six students from EHHS will receive the Tennessee FFA state Degree at the 2024 Tennessee FFA state convention in Gatlinburg, TN. The dates of the convention are March 24th - March 27th 2024

Attachments (if necessary and appropriate):

Agenda for Trip

Signature of Person requesting to be placed on the agenda:

Signature of Building Principal:

Tennessee FFA State Convention
EHHS Itinerary

1) Location Gatlinburg, Tennessee
2) Hotel Courtyard by Marriott Downtown Gatlinburg
   315 Airport Road,
   Gatlinburg, Tennessee 37738
   865-436-2008
3) Dates March 24th - 27nd, 2024
4) Students Attending
   a) Destiny Warren
   b) Thomas Hudgins
   c) Colton Roberts
   d) Katelynn Collier
   e) Summer Merritt
   f) Baylor Neely
5) Sunday
   a) Leave East Hickman High School at 10:00 pm
   b) Arrive in Gatlinburg, TN at approximately 4:00 pm
   c) Check in to the hotel and pick up Convention Packets.
   d) Dinner and Bed
6) Monday
   a) Attend first General Session (9:00 am to 1:00 pm)
   b) Lunch (1:00 am to 1:30 pm)
   c) Attend Second General Session (1:30 pm to 4:00 pm)
   d) Walk Gatlinburg, Dinner, and Bed
7) Tuesday
   a) Breakfast (7:00 am)
   b) Attend 4th General Session (9:00 am to 1:00 pm)
      i) Students will attend State Degree Practice after cession
   c) Late lunch, hotel to get ready for State Degree Ceremony (630 pm to 9:00 pm)
   d) Attend Sixth General Session (6:30 pm to 9:00 pm)
      i) Students will receive a state degree.
   e) Dinner and Bed
8) Wednesday
   a) Breakfast at 9:00
   b) Check out of the hotel at 10:00 and come home.
   c) Arrive at East Hickman at approx 4:00 pm

Board Meeting Request

We are asking permission to attend the FFA State Convention in Gatlinburg, TN from Sunday March 24, 2024 until Wednesday March 27, 2024. The reason for this is that six students will receive the FFA State Degree.

1) Estimated Budget
    a) Hotel Room
        i) 2 rooms (Boys and Girls Room)
            (1) Approx 250 per room.
            (2) 2 rooms for 3 nights $1,500.00
    d) Registration to Convention
        i) 6 students, 1 advisor, and 12 parents at $40.00 each
            (1) Total $760.00
    e) School Van Price?
        i) Gas 2 tanks at $100.00 per tank $200.00
    f) Each student should bring at least $300.00 for the stay. Below is an estimated breakdown of money needed.
        i) Meals
            (1) Breakfast 3 meals at $20.00 per meal $60.00
            (2) Lunch 3 meals at $20.00 per meal $60.00
            (3) Dinner 3 meals at $20.00 per meal $60.00
        ii) Gatlinburg Fun Rides, shows, T-shirts, Ect $100.00

Hickman County Schools Board Agenda Item Request

Date: 1/29/24

Name of School: Hickman County High School

Item Request: HCHS Volleyball to attend MTSU Camp

Explanation:

The HCHS Volleyball team is requesting permission to attend the MTSU Team Volleyball camp on July 18-20. We will only be taking the varsity team (10 players) We will have 2 coaches going, and staying with the players. This camp will span over 3 days and 2 nights. We will be staying on campus in the dorms. This camp will be beneficial for team bonding and skill progression.

Attachments (if necessary and appropriate):

Signature of Person requesting to be placed on the agenda:

Rachel Hudgins

Signature of Building Principal:

Ronnie Brewer (DB)

HICKMAN COUNTY SCHOOLS

Brad Gilbert <brad.gilbert@hickmank12.org>

Hickman County Schools

1 message

Brad Gilbert <brad.gilbert@hickmank12.org> Mon, Feb 13, 2023 at 9:46 AM
To: bthomas@a3communications.com, kyler@ancgroup.com, sw4524@att.com, Phil Oberholtzer <philobe@cdwg.com>, doug@centralinc.com, nelliott@cherryroad.com, randy.jeffreys@compucom.com, Michael Hauer <mhauer@convergednetworks.com>, jwebster@cspire.com, msunderhaus@ena.com, jason@edutech-tn.com, insidesales@encoretg.com, sherry.sapp@eplus.com, TEBC@granitenet.com, bids@howardcomputers.com, ashley.mcdonald@insight.com, gsmith@layer3com.com, bpatrick@mxncorp.com, alandas@otekatech.com, david@pcsusa.net, dspear@pcsknox.com, nzinteck@presidio.com, kevin.brangers@smartwave.us, shelia@techxpress.com, rmckenzie@stepcg.com, dledford@system-integrations.com, jeff.dunn@wwt.com, abullion@wrightcore.com, rich.benson@nextstepinnovation.com, jessica.mckenzie@nextstepinnovation.com
Cc: Linda Swope <swopels@charter.net>, Virginia Marla Phillips <mcphillips110@gmail.com>

Dear Vendors:

Hickman County Schools will be applying for Category 2 E-rate funding for Funding Year 2023 using the Tennessee Education Broadband Consortium Statewide Master Contract(s). In accordance with E-rate rules that all equivalent product lines must be provided the opportunity to submit proposals, we are hereby conducting an E-rate Mini-Bid. Attached to this message is a list of the equipment and services (or their functional equivalent) for which we are seeking proposals. This mini-bid specifically seeks proposals for Internal Connections, WAP, switches, power cables, power supplies, cables, and cabling. Our preferred manufacturer product line is listed on the form if applicable.

Proposals are required to be submitted via e-mail no later than February 20, 2023, at Noon to the following:
Brad Gilbert, brad.gilbert@hickmank12.org
Linda Swope, swopels@charter.net

All equipment and technical questions must be submitted via e-mail to:
Brad Gilbert, brad.gilbert@hickmank12.org

All E-rate questions must be submitted via e-mail to:
Linda Swope, swopels@charter.net

Proposals must be submitted in the attached Excel format, citing the proposer's information at the top of each page. By submitting a TEBC Mini-Bid proposal, vendors are agreeing to the following statements/conditions:

- The quantities shown on the attachment are estimates. The Customer reserves the right to increase or decrease quantities as is needed to meet District needs.
- The equipment is itemized by E-rate Category. We prefer to award to a single vendor for all the equipment listed in a single Category.
- Vendors must have a valid E-rate SPIN number and must submit it with the proposal.
- Although a specific manufacturer's equipment may be listed on the attachment, the Customer will consider and evaluate proposals for equipment manufactured by other companies that is equivalent in quality and functionality. Such "equivalent" manufacturer proposals must add two new columns to the right of the specific equipment name, showing alternative equipment manufacturer, and model number. Equivalent manufacturers also must include in their proposal manufacturer proof such as manufacturer's specifications or other similar documentation that the equipment is equivalent in quality and functionality.
- Vendors must agree to provide discounted billing to the District, whereby the vendor submits a Form 474 invoice to USAC to seek reimbursement for the discounted share of the eligible costs.
- Vendor shall maintain copies of all proposals, correspondence, receipts, purchase orders, delivery information, memoranda and other data relating to Vendor's equipment and services related to this procurement. All such records shall be retained for 10 years following completion of services and/or installation of equipment and shall be subject to inspection and audit by the District.

- In addition to the foregoing, the winning vendor must maintain and enforce an internal E-rate audit process that ensures that vendor complies with all E-rate program rules and regulations. This process must include the following:

    - Where labor is involved, maintaining detailed, signed individual timesheets
    - Ensuring that ineligible charges are not submitted to USAC
    - Ensuring that services or products are not provided to the Customer without the Customer's express written permission or official purchase authorization
    - Ensuring that all substituted products are Customer-approved prior to ordering
    - Documenting that E-rate funded equipment/services were provided within the E-rate funding year
    - Charging USAC for proper FRN(s)
    - Ensuring that invoices are submitted to the Customer in a timely manner
    - Maintaining fixed asset list of E-rate-supported equipment provided to the Customer with detailed information for each item (model number, serial number, product description) and made available to the Customer in electronic format upon project completion.

Thank you in advance for your proposal.

Brad Gilbert
Technology Coordinator
Hickman County Schools
Brad.gilbert@hickmank12.org

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2023 Hickman E-rate IC (1).xlsx
24K

August 24, 2023

Universal Service Administrative Co.

Funding Commitment Decision Letter

Funding Year 2023

Contact Information:
HICKMAN COUNTY SCHOOL DISTRICT
115 MURPHREE AVE
CENTERVILLE, TN 37033

FCC Form 471: 231021953
BEN: 128211
Wave: 18
Application Nickname: 2023-IC-Hickman

Totals

Total Committed	**$154,420.00**

What is in this letter?

Thank you for submitting your application for Funding Year 2023 Schools and Libraries Program (E-rate) funding. Attached to this letter, you will find the funding statuses for the FCC Form(s) 471, Services Ordered and Certification Form, that you submitted and referenced above.

The Universal Service Administrative Company (USAC) is sending this information to both the associated applicant(s) and the service provider(s) so that you can work together to complete the funding process.

Next Steps

1. Work with your service provider(s) to determine if your bills will be discounted or if you will request reimbursement from USAC after paying the full cost for the services you receive.

2. Review the Children's Internet Protection Act (CIPA) requirements and file the FCC Form 486 (Service Confirmation and CIPA Certification Form). **The deadline to submit this form is 120 days from the date of this letter or from the service start date (whichever is later).**

3. Invoice USAC

6101 Industrial Heights Dr. NW
Knoxville, TN 37909
centralinc.com

CENTRAL Technologies, Inc.

Products

Description		Price	Qty	Ext. Price
R8Q71A	**Aruba 6200M 36G 12SR5 Class6 PoE 4SFP+ Switch**	$6,800.00	9	$61,200.00
JL086A	**Aruba X372 54VDC 680W PS**	$405.00	18	$7,290.00
JL669B	**Aruba X751 Front to Back Fan Tray**	$280.00	9	$2,520.00
J9281D	**Aruba 10G SFP+ to SFP+ 1m DAC Cable**	$65.00	11	$715.00
JL728B	**Aruba 6200F 48G CL4 PoE 4SFP+ 740W Switch**	$4,300.00	1	$4,300.00
J9150D	**Aruba 10G SFP+ LC SR 300m OM3 MMF Transceiver**	$575.00	40	$23,000.00
Q9Y75AAE	**Aruba Central 62xx/29xx Switch Foundation 5y Sub E-STU**	$650.00	60	$39,000.00
E-rate Funded Portion IC	**E-rate Funded Portion IC**	($110,420.00)	1	($110,420.00)

Subtotal: **$27,605.00**

Statement of Work

471: 231021953
BEN: 128211
FRN: 2399029599

Aruba

6101 Industrial Heights Dr. NW
Knoxville, TN 37909
centralinc.com

CENTRAL Technologies, Inc.

Products

Description		Price	Qty	Ext. Price
SWITCH INSTALLATION	**SWITCH INSTALLATION**	**$300.00**	**10**	**$3,000.00**
FIBER DROP - 10G MM 12 STRAND ARMORED	**FIBER DROP - 10G MM 12 STRAND ARMORED**	**$2,600.00**	**20**	**$52,000.00**
E-rate Funded Portion IC	**E-rate Funded Portion IC**	($44,000.00)	1	($44,000.00)

Subtotal: **$11,000.00**

+27,605.00

DISTRICT RESPONSIBILITY $38,605.00

Statement of Work

471: 231021953
BEN: 128211
FRN: 2399029599

Labor

Invitation To Bid

The Hickman County Finance Office is accepting sealed bids from licensed and qualified bidders to install entry resistant replacement doors.

All bidders will be required to submit a conflict-of-interest disclosure form that can be obtained at www.hickmank12.org/request-for-proposal. All bidders must comply with TCA 49-5-406 and all state, federal, local laws and regulations regarding employees and contractors working on school properties.

Sealed bids must be mailed, or hand delivered to the Hickman County Finance Office, 114 North Central Avenue, Suite 203, Centerville, TN 37033 and clearly marked on the outside of the envelope "**Entry Resistant Replacement Doors**". Bids will be opened on January 4, 2024, at 9:00 a.m. in the Finance Office.

The Hickman County Board of Education reserves the right to accept or reject any and all bids or parts of bids and to waive any informalities that would prevent the acceptance of a better bid.

Bid Rec'd Waverly Glass

Pro 1 9982.00

2 9315.00

EHES 3 9300.00

EHMS 8830.00

Present Penny Mayberry

Whitney Johnston

WAVERLY GLASS, INC.

104 YOUNG RD • PO BOX 773 • WAVERLY, TN 37185
PH: 931-296-1111 • FAX: 931-296-3321
wglass@waverlyglass.com

Jan 4, 2023

QUOTE # 7709

TO: HICKMAN COUNTY FINANCE
RE: HICKMAN CO BOE
ENTRY RESISTANT REPLACMENT DOORS
THIS PROPOSAL IS FOR THE FOLLOWING SCOPE OF WORK:
** Prices are good for 15 business days from date of this estimate **
Payment is due upon completion of job.

Project # 1 – Left Front Door

Demo and removal of existing doors and frames. Install new doors, frames and hardware.
As per bid specifications – Item #1 thru #8

Total project #1, installed: $9,982.00

Project #2 – Glass Doors – Lower Ramp

Demo and removal of existing doors and frames. Install new doors, frames and hardware.
As per bid specifications - item # 9 thru #16

Total project #2, installed: $9,315.00

Project #3 – Designated Hallway Doors

Demo and removal of existing doors. Install new doors and hardware, using existing frames.
As per bid specifications – item #17 thru #22

Total project #3 (EHES), installed: $9,300.00

Demo and removal of 2 single existing doors. Install new doors & hardware, using existing frames.
As per bid specifications

Total project #3 (EHMS), installed: $8,830.00

Thank you,

Ted Rice

Waverly Glass, Inc.

CUSTOMER SIGNATURE / ACCEPTANCE OF QUOTE: _____

TITLE: _____ **DATE:** _____

* Idle time incurred by Waverly Glass, Inc. due to absence of non-Waverly Glass, Inc. supplied materials, required escorts, clearances, permits, inability to enter work place or other factors beyond our control will be billed at $85.00 per man per hour.
* Payment is due upon completion of job. With issuance of work, customer agrees to these terms.
* There is a 4% fee for all credit and debit card payments.
* There is a $30.00 fee for all COI requests
* The due to supply chain issues, some material may have extended lead times.
* Anything not provided and installed by Waverly Glass, Inc. is not covered by any warranty.

Hickman County Government

Conflict of Interest Disclosure Form

The County Financial Management System of 1981 contains the most stringent conflict of interest provisions. TCA §5-21-121 provides:

(a) The director, purchasing agent, members of the committee, members of the county legislative body or other officials, employees, or members of the board of education or highway commission shall not be financially interested or have any personal beneficial interest, either directly or indirectly , in the purchase of any supplies, materials, equipment or contractual services for the county.

(b) No firm, corporation, partnership, association or individual furnishing any such supplies, materials, equipment or contractual services, shall give or offer, nor shall the director or purchasing agent or any assistant or employee accept or receive directly or indirectly from any person, firm, corporation, partnership or association to whom any contract may be awarded, by rebate, gift or other otherwise, any money or other things of value whatsoever, or any promise, obligation or contract for future reward or compensation.

Date: 4/JAN-24 Name: Ted Rice

Please describe below any relationships, transactions, positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest:

✓ I have no conflict of interest to report.

____ I have the following conflict of interest to report (please specify any boards or committees you (and/or your spouse) sit on, the name of your employer and any businesses you or your spouse may own.

I hereby certify that the information set forth above is true and complete to the best of my knowledge.

Date: 4/JAN-24 Signature: Ted Rice

Background Check Acknowledgement Form

Contractor is required to meet al TCA 49-5-406, local, state, and federal laws regarding "workers on school properties." The Hickman County Board of Education further requires that no prior felons, drug offenders, or sexual registered offenders work on any school properties.

Contractors will be required to wear contractor provided identification when on school premises. The contractor may be asked to provide proof of background check.

Signature: WAVERLY GLASS, INC · Ted Rice

Print: Ted Rice

Title: Pres.

Date: 4/Jan - 2024

IRAN DIVESTMENT ACT CERTIFICATION

I understand that under the Iran Divestment Act, T.C.A. 12-12-101 – 12-12-113, political subdivisions in Tennessee are prohibited from entering into any procurement or contract over $1,000 with a person who engages in investment activities in Iran. The state's chief procurement officer, as required by T.C.A. 12-12-106, has created a list of persons who engage in investment activities in Iran. Any person who is on the list is ineligible to contract with any political subdivision of the State of Tennessee, and any such contract will be considered void under T.C.A. 12-12-110. The list is published on the Tennessee Department of General Services' website at:

https://www.tn.gov/content/dam/tn/generalservices/documents/cpo/library/cpo-library/public-information-library/List_of_persons_pursuant_to_Tenn._Code_Ann._12-12-106_Iran_Divestment_Act_updated_with_NY06-07-23.pdf

CERTIFICATION

By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to T.C.A 12-12-106.

Bidder Name: Waverly Glass, Inc.

Bidder Signature: C. D. Rice - Pres.

Date: 4/Jan - 2024

Form for Cost Itemization

Materials, Equipment, and Labor itemized below will provide by:	*Phase1 Construction, LLC*		
Job Name:	***Hickman County Schools ESSER II Door & Window Replacement***	***Date Itemized:***	*27-Nov-23*
Project Number:	***2023-03***	***CCR Number:***	***6***

DESCRIPTION	***Material***				***Subcontractor***				***Labor***			
	QUAN	UNIT	COST	EXTENSION	QUAN	UNIT	COST	EXTENSION	QUAN	UNIT	COST	EXTENSION
HCMS Blinds- VE Option Solar Shades					28		$500.00	$14,000.00				
EHMS Blinds- VE Option Solar Shades					28		$500.00	$14,000.00				
CES Blinds- VE Options Solar Shades					34		$500.00	$17,000.00				
CES Blinds- VE Option Solar Shades					19		$1,975.00	$37,525.00				
General Conditions									15	Days	562.50	8,437.50
Material Subtotal				$0.00				$82,525.00	***Labor Subtotal***			$8,437.50
Sales Tax 9.25 %				$0.00					***15% Labor Burden***			$1,181.25
Material Costs Including Sales Tax Total				$0.00	***Subcontractor Total***			$82,525.00	***Labor Costs Including Mark-Up Total***			$9,618.75

Material	$0.00
Subcontractor	$82,525.00
Labor	$9,618.75
M+E+L - Subtotal	$92,143.75
Overhead 10%	$9,214.38
Profit 5%	$5,067.91
Total	$106,426.03

PHASE1 CONSTRUCTION

PROJECT *(Name and Address)*
HICKMAN COUNTY SCHOOLS - DOORS AND WINDOWS

CHANGE ORDER NUMBER: 3-3
INITIATION DATE: 11/21/2023

TO CONTRACTOR *(Name and Address)*
PHASE 1 CONSTRUCTION, LLC

PROJECT NUMBERS: 000777-3
CONTRACT DATE: 5/22/2023
CONTRACT FOR: BID PKG 3 COMBINATION BP 1 AND BP 2

THE CONTRACT IS CHANGED AS FOLLOWS:

The original Contract Sum was	1,667,905.00
Net change by previously authorized Change Orders	111,984.66
The Contract Sum prior to this Change Order was	1,779,889.66
The Contract Sum will be Increased by this Change Order in the amount of	11,694.39
The new Contract Sum including this Change Order will be	1,791,584.05

The Contract Time will be adjusted by 0 days.
The date of Substantial Completion as of the date of this Change Order therefore is 1/19/2024.

NOT VALID UNTIL SIGNED BY THE CONSTRUCTION MANAGER, ARCHITECT, CONTRACTOR AND OWNER.

CODELL CONSTRUCTION COMPANY
CONSTRUCTION MANAGER *(Firm Name)*
4475 ROCKWELL ROAD WINCHESTER, KY 40391

ADDRESS
Colton Miller Digitally signed by Colton Miller DN: cn=Colton Miller, E=5630cmiller@gmail.com, CN=Colton Miller Date: 2023.12.01 06:29:54-05'00'

BY *(Signature)*
Colton Miller 12-1-23
(Typed Name) **DATE:**

Lyle Cook Martin Architects
ARCHITECT *(Firm Name)*
310 Franklin Street, Clarksville, TN 37040

ADDRESS
Bradley A. Martin

BY *(Signature)*
Bradley Martin 12-1-2023
(Typed Name) **DATE:**

PHASE 1 CONSTRUCTION, LLC
CONTRACTOR *(Firm Name)*
6616 Brandy Dr. Centerville, TN 37033

ADDRESS
Stephen B. McCord

BY *(Signature)*
Stephen B. McCord 11/29/23
(Typed Name) **DATE:**

OWNER *(Firm Name)*

ADDRESS

BY *(Signature)*

(Typed Name) **DATE:**

Form for Cost Itemization

Materials, Equipment, and Labor itemized below will provide by:	Phase1 Construction, LLC		
Job Name:	Hickman County Schools ESSER II Door & Window Replacement	**Date Itemized:**	20-Nov-23
Project Number:	2023-03	**CCR Number:**	5

DESCRIPTION	Material				Subcontractor				Labor			
	QUAN	UNIT	COST	EXTENSION	QUAN	UNIT	COST	EXTENSION	QUAN	UNIT	COST	EXTENSION
Door Unit HCMS					1	Lump Sum	$7,232.26	$7,232.26				
Demolition and Haul Off									1	Units	850.00	850.00
General Conditions									3	Days	562.50	1,687.50
Material Subtotal				$0.00				$7,232.26	**Labor Subtotal**			$2,537.50
Sales Tax 9.25 %				$0.00					**15% Labor Burden**			$355.25
Material Costs Including Sales Tax Total				$0.00	**Subcontractor Total**			$7,232.26	**Labor Costs Including Mark-Up Total**			$2,892.75

Material	$0.00
Equipment	$7,232.26
Labor	$2,892.75
M+E+L - Subtotal	$10,125.01
Overhead 10%	$1,012.50
Profit 5%	$556.88
Total	$11,694.39

Hickman County Board of Education
Budget Amendment No. 22
General Purpose (141)
February 5, 2024

Account	Description	Debit	Credit	Justification
71300 - 471 - ISM	Software	$ 224,000.00		Turn Key Career Labs - Middle Schools - Approved in ePlan
71300 - 730 - ISM	Vocational Instruction Equip		$ 224,000.00	
71300 - 355 - GG	Travel	1,000.00		Give - to- Grant
71300 - 499 - GG	Other Supplies		2,000.00	
71300 - 524 - GG	PD/In-service	1,000.00		
72810 - 499 -	Other Supplies & Materials	6,272.25		Expenditures related to donations
72810 - 499 - SS	Other Supplies & Materials		6,272.25	
	TOTALS	$ 232,272.25	$ 232,272.25	

Approved:

Ronald Gammons

Attest:

John Mullins

Hickman County Board of Education
Budget Amendment No. 23
Federal Programs (142)
February 5, 2024

Account		Description	Debit	Credit		Justification
72120 - 413 - - 933		Drugs & Medical Supplies	$ 25,496.00			
72130 - 399 - - 933		Other Contracted Services	50,000.00			
71100 - 399 - - 933		Other Contracted Services		$ 40,000.00		
72210 - 189 - - 933		Other Salaries & Wages		27,000.00		State approved revisions to ESSER 3
72210 - 201 - - 933		Social Security		1,674.00		
72210 - 204 - - 933		State Retirement		2,430.00		
72210 - 207 - - 933		Medical Insurance		4,000.00		
72210 - 212 - - 933		Medicare		392.00		
			$ 75,496.00	$ 75,496.00		

Approved:

Ronald Gammons

Attest:

John Mullins

Misty Shelton
Pre-K Supervisor
Hickman County Schools
115 Murphree Avenue
Centerville, Tennessee 37033

To: School Board Members
From: Misty Shelton
Date: January 2024

1st Reading:

1.901 Charter School Applications- This policy was up for review but has been updated since the last review so it is being presented as a 1st reading. Updates reflect new timelines and procedures under application, review, and denial. The recommended changes from TSBA are highlighted in yellow.

2.805 Purchasing- added language under Purchasing Approval Requirements

2nd reading:

1.407- School District Records- Line 9 of page 1 remove the name and replace with the student database administrator and on page 3 line 2 remove the name and replace with Student Database Administrator
6.402 Physical Examinations- remove the following sentence **This applies to kindergarten, first grade, and other students for whom there is no health record;** from lines 3-4 to lessen confusion on who should have a complete physical exam.

Up for Review:

1.803 Tobacco-Free Schools
1.804 Alcohol & Drugs in the Workplace
1.805 Use of Electronic Mail (email)
1.806 Advertising and Distribution of Materials in Schools
1.808 Registered Sex Offenders
2.100 Fiscal Management Goals
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2.201 Line Item Transfer Authority
2.300 State and Federal Aid Eligibility Determination
*2.401Gifts and Bequests
*2.402 Investment Earnings
*2.403 Surplus Property Sales
*2.404 School Support Organizations

*The February board polices that were scheduled for review will be divided up and added to the next three months and will be noted with an asterisk.

931-729-3391 ext. 2226 *misty.shelton@hickmank12.org* *fax 931-729-3834*

The Hickman County School System does not discriminate in its educational programs, activities, or employment practices on the basis of race, sex, national origin, religion, creed, age, marital status, or disability as required by Title VI of the Civil Rights Acts of 1964, Title IX of the Educational Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973. All necessary accommodations are made for equitable participation by constituents without regard to race, gender, disability, economic status, or special needs as required by Section 427 of the General Education Provision Act & P. L. 107-110-NO CHILD LEFT BEHIND.

Hickman County Board of Education

	Descriptor Term: **Charter School Applications**	Descriptor Code: **1.901**	Issued Date: **12/07/21**
		Rescinds: **1.901**	Issued: **03/01/21**

SCOPE

This policy shall apply to sponsors and potential sponsors of newly created public charter schools. It shall not apply to public charter schools converted from existing public schools pursuant to TCA 49-13-106(b)(2).[1]

DEFINITION

A charter school shall be a public, nonsectarian, non-religious, non-home based school which operates within a public school district. It shall be subject to all state and federal laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, gender, national origin, religion, ancestry or need for special education services.

The purposes of charter schools are to:

1) Improve learning for all students and close the achievement gap between high and low students;

2) Provide options for parents to meet educational needs of students in high priority schools;

3) Encourage the use of different and innovative teaching methods, and provide greater decision-making authority to schools and teachers in exchange for greater responsibility for student performance;

4) Measure performance of pupils and faculty, and ensure that children have the opportunity to reach proficiency on state academic assessments;

5) Create new professional opportunities for teachers; and

6) Afford parents substantial meaningful opportunities to participate in the education of their children.

APPLICATION PROCESS[2]

A prospective charter school sponsor shall send the Director of Schools notice of its intent sixty (60) days prior to February 1st of the year preceding the year in which the proposed charter school plans to begin operation as a charter school. The Director of Schools/designee shall determine whether the sponsor has selected the correct application category within ten (10) business days of receiving the

letter of intent and notify the sponsor within five (5) business days of a determination that the incorrect application category has been selected.[2]

A sponsor seeking board approval of an initial charter school application shall complete the forms provided by the Department of Education. The application shall provide all the information required by law. The sponsor shall demonstrate that the proposed charter school meets the purpose prescribed by law for the formation of a charter school, and the proposed charter school will be able to implement a viable program of quality education for its students.[3]

Electronic copies of applications shall be submitted to the Board and Department of Education on or before 11:59 p.m. Central Time on February 1st of the year preceding the year in which the proposed charter school plans to begin operation as a charter school. If the 1st of February falls on a Saturday, Sunday, or holiday on which the school district offices are closed, applications will be accepted on the next business day on or before 11:59 p.m. Late applications will not be accepted, without exception. The sponsor shall pay an application fee of $2,500.00.[2]

The Board shall determine whether an application is complete within ten (10) business days of receiving the application and shall notify the sponsor within five (5) business days of the determination if the application is determined to be incomplete.[3]

REVIEW TEAM[1]

If necessary, the board shall appoint a review team to assist in reviewing and evaluating charter school applications. The team shall be composed of: members of the administrative staff for the district; community members with relevant educational, organizational, financial and legal experience; and a member of the board. At the board meeting in December each year, the Director of Schools shall make a recommendation to the board of which members of his administrative staff should be appointed to the team. The board shall name the members of the team at its meeting in January of each year. The board shall designate a chairman of the review team as the contact person for answering questions about the application process and receiving applications. The Director of Schools/designee shall develop an orientation for the team to ensure consistent evaluation standards and the elimination of real or perceived conflicts of interest.

The board shall require a procedure for receiving, reviewing and ruling on applications for the establishment of charter schools. The procedure must include a timeline for the application and review process. A copy of the procedure, including the review criteria, shall be available to any interested party upon request.

The review team shall:

1) Evaluate all charter school applications based on the review criteria adopted by the board;

2) Recommend one of the following options to the board for each application: approve, reject, or reject with stipulations for reconsideration[4]; and

3) Make recommendations for revocation, renewal or non-renewal of charter contracts.

APPROVAL, DENIAL OF APPLICATION[5]

The board shall rule by resolution on the approval or denial of a charter application within ninety (90) days of receipt of the completed application or the application shall be deemed approved by law. The director of schools shall report the action taken by the board to the department of education.

Approval

The sponsor of a public charter school that is approved by the board shall enter into a written agreement with the board, which shall be binding on the charter school's governing body. This agreement, known as the charter agreement, shall be in writing signed by the sponsor and the board. In the application, the sponsor must demonstrate that the proposed charter school meets the purpose prescribed by law for the formation of a charter school and the proposed charter school will be and shall include all aspects of the sponsor's approved application as well as any reporting requirements prescribed under state or federal laws.

Starting in the 2018-2019 school year, the board will receive an annual authorizer fee of three percent (3%) of the annual per student state and local allocations or thirty-five thousand dollars ($35,000), whichever is less.[6]

Charter schools approved by the board of education are expected to implement the application as submitted and approved. Material variations in operations from the approved application require amendment pursuant to statute and the charter school agreement.[7]

The board should not be expected to provide services to charter schools that are not requested during the application process except for those services that are required under state or federal laws. Services agreed to be provided to the charter schools by the board shall be provided at board actual cost. The board and charter school shall execute a service contact for any additional services.

New public charter school agreements are approved for a ten-year period.[8] The board may revoke or deny renewal of a public charter school agreement for any of the reasons enumerated in TCA 49-13-122.[9]

Denial

If the initial charter school application is denied, the Board shall notify the sponsor in writing within ten (10) calendar days, specifying the objective reasons for the denial and the deadline by which the sponsor may submit an amended application. Upon written receipt of the grounds for denial, the sponsor shall have thirty (30) calendar days within which to submit an amended application to correct the deficiencies. The Board shall have sixty (60) calendar days either to deny or to approve the amended application, or the application shall be deemed approved by state law.[5]

If the amended charter school application is denied, the Board shall notify the sponsor in writing within five (5) calendar days, specifying the objective reasons for denial and the sponsor's right to an appeal. Within ten (10) calendar days of final denial, an appeal may be filed with the Tennessee Charter School Commission.[10]

Legal References

1. TCA 49-13-106; State Board of Education Policy 6.111
2. TCA 49-13-107; TCA 1-3-102; TCA 49-13-108; TRR/MS 0520-14-01(1)(b),(e)
3. TRR/MS 0520-14-01(1)(i)
4. TRR/MS 0520-14-01
5. TCA 49-13-108; TRR/MSS 0520-14-01
6. TCA 49-13-128
7. TCA 49-13-110(d)-(e); TRR/MSS 0520-14-01
8. TCA 49-13-110(c)
9. TCA 49-13-122
10. TCA 49-13-108(b)(5)

Hickman County Board of Education

	Descriptor Term: **Purchasing**	Descriptor Code: **2.805**	Issued Date: **07/10/23**
		Rescinds: **2.805**	Issued: **11/04/19**

General

The school system will purchase competitively and seek maximum educational value for every dollar expended. Authorization to purchase shall be provided by the Board. The director of schools shall serve as purchasing agent for system-wide purchasing.[1] Principals shall serve as purchasing agents for individual schools.

Purchases made by anyone not authorized by the appropriate officials shall become the personal responsibility of the persons making the purchase agreement. The Board will not, under any circumstances, be responsible for payment for any materials, supplies, or services purchased by unauthorized individuals or in an un-prescribed manner.

No school shall be obligated to pay for any expenditure made by a student or a teacher or by any other employee unless he/she first receives a written purchase order from the proper office or unless prior written permission or arrangements are made with the principal.

The Board shall purchase locally whenever the conditions are comparable or when it is most practical under the circumstances.

Individual Schools

The director of schools must approve the following purchases:

1. A single piece of equipment costing more than five thousand dollars ($ 5,000.00);
2. One that is to be attached to or one that requires alteration of the building; or
3. One that will become a permanent fixture.

Central Office[2]

PURCHASING APPROVAL REQUIREMENTS

The director of schools shall have authority to make individual purchases up to $25,000 without approval of the Board, if the purchased item was included in the Board-approved annual budget. The director of schools shall obtain Board approval before making any purchase or contract in excess of $25,000 or any purchase not included in the Board-approved annual budget. The director of schools also has the option to request Board approval for any purchase he/she deems appropriate, even if approval isn't required.

ROUTINE PURCHASES

Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required for the operation of the school system. These expenditures shall be anticipated and provided for in the budget and will normally be authorized by the Board at the beginning of the fiscal year. The director of schools or his/her designee shall make all routine purchases without further Board authorization; however, the Board shall be promptly informed if any substantial variation from budgeted estimates occurs or becomes necessary.

SPECIAL PURCHASES

Special purchases are those which are not routine and which may or may not be specifically identified by line item in the budget. Examples of special purchases are all capital expenditures such as for vehicles, buildings, major contracts, purchases of major equipment, items for long-term use and supplies of an unusual quantity or nature. All purchases in this category shall require specific prior Board approval on an item-by-item basis. In its approval, the Board may place constraints on the director of schools requiring Board evaluation and/or approval at various steps in the procurement process. This will be determined by the Board on an individual basis depending on the nature of the procurement action.

EMERGENCY PURCHASES

Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to protect property from damage or to avoid major disruption of educational activities. If within budgetary limits and deemed essential, emergency purchases may be made by the director of schools. However, if the purchase is of such significant magnitude as to impact on the integrity of the budget, the chairman shall call a special or emergency meeting of the Board to deal with the matter. In any event, the Board shall be advised promptly of all emergency purchases.

PURCHASING OF SURPLUS PROPERTY

The director of schools and other employees designated by the Board shall be authorized to act for the Board in acquiring federal surplus property through the Tennessee General Services Department for surplus property and in entering into agreements, certifications and covenants of compliance concerning the use of federal surplus property.

Further, the director of schools is authorized to purchase any needed items through suppliers approved on the state bid list.

COOPERATIVE PURCHASING

The Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.

ONLINE PURCHASING

The Board recognizes that online purchasing may provide opportunities for savings, but extra precaution should be used to ensure that accounting procedures are followed. Online purchasing shall be permitted with the following requirements:

1. Prior authorization must be obtained from the director of schools before setting up new online accounts, and schools shall maintain a list of accounts.

2. Online purchases must be for school purposes and made in accordance with established policies and procedures. School employees are prohibited from making personal purchases even with the intent of reimbursing the school system. School employees are prohibited from using a school's tax exempt status for personal purchases of any kind.[3]

3. The availability of money for the fund/account in question should be determined before Purchase Orders are approved.

4. All Purchase Orders must be properly filled out and approved prior to a purchase.

5. Price quotes should be obtained where possible and/or practical and retained with other purchase documentation.

PURCHASING WITH FEDERAL GRANT FUNDS

Before grant funds are obligated or expended, the director or his designee shall review the cost of a proposed expenditure and determine if it is an allowable use of federal grant funds.[4] The director will minimize the time that elapses between the transfer and disbursement of funds once an expenditure is approved.

No person officially connected with or employed by the school system may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. A real or apparent conflict of interest arises when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Upon discovery of any potential conflict, the director shall disclose the potential conflict to the federal awarding agency in writing.[5]

Legal References

1. TCA 49-2-206(b)(3); TCA 6-36-115
2. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8
3. TCA 49-2-608
4. 2 CFR § 200.403
5. 2 CFR § 200.112

Cross References

Executive Committee 1.301
Credit Cards/Credit Lines 2.8051
Purchase Orders and Contracts 2.808
Conflict of Interest 5.601

Misty Shelton
Pre-K Supervisor
Hickman County Schools
115 Murphree Avenue
Centerville, Tennessee 37033

To: School Board Members
From: Misty Shelton
Date: January 2024

1st Reading:

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*The February board polices that were scheduled for review will be divided up and added to the next three months and will be noted with an asterisk.

931-729-3391 ext. 2226 *misty.shelton@hickmank12.org* *fax 931-729-3834*

The Hickman County School System does not discriminate in its educational programs, activities, or employment practices on the basis of race, sex, national origin, religion, creed, age, marital status, or disability as required by Title VI of the Civil Rights Acts of 1964, Title IX of the Educational Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973. All necessary accommodations are made for equitable participation by constituents without regard to race, gender, disability, economic status, or special needs as required by Section 427 of the General Education Provision Act & P. L. 107-110-NO CHILD LEFT BEHIND.

Hickman County Board of Education

	Descriptor Term: **School District Records**	Descriptor Code: **1.407**	Issued Date: **11/06/23**
		Rescinds: **1.407**	Issued: **11/01/21**

The director of schools shall maintain all school district records required by law, regulation and board policy. Any citizen of Tennessee shall be permitted during business hours to inspect public records maintained by the school district unless otherwise prohibited by law. Any citizen of Tennessee may request in writing and receive copies of open public records subject to the payment of reasonable cost.[1,2,3,4]

No records pertaining to individual students will be released for inspection by the public or any unauthorized persons. In addition, information, records, and plans related to security and safety will not be released for public inspection.[5]

All requests to inspect or receive copies of records shall be submitted to the student data base administrator, the district's public records request coordinator and records custodian.[6]

Prior to producing any record, the records custodian shall ensure confidential information is redacted. Original documents remain intact and confidential information in copies produced for a requestor shall be redacted. The director of schools shall develop a procedure to redact confidential information.

REQUESTS FOR INSPECTION[2]

Citizens requesting to inspect public records shall submit their request and a government issued photo identification card with the citizen's address to the district's public records request coordinator during normal business hours. Requests may be made in person, in writing, by telephone, fax, or electronic mail (email). The coordinator shall submit the information to the appropriate records custodian. The records custodian will contact the citizen and indicate when the records will be available to inspect.

If the records cannot be made available within seven (7) business days, the records custodian shall provide a records production letter indicating the time needed to complete the request.

If the request to inspect is denied, the records custodian shall provide the citizen with a records request denial letter indicating the basis for the denial.

REQUESTS FOR COPIES[2]

Citizens requesting copies of public records shall complete and submit the Records Request Form and a government issued photo identification card with the citizen's address to the district's public records request coordinator during normal business hours. The coordinator shall submit the Records Request Form to the appropriate records custodian.

The records custodian shall provide an estimate of the reasonable costs to produce the requested records. The Tennessee Comptroller of the Treasury, Office of Open Records Counsel Schedule of

Reasonable Charges found at https://www.comptroller.tn.gov/content/dam/cot/orc/documents/oorc/policies-and-guidelines/ScheduleofReasonableCharges.pdf shall be used to determine the reasonable cost. The records custodian will provide the citizen with an invoice detailing the charges. The citizen shall pay the estimated reasonable costs by cash, money order or cashier's check prior to the district producing the copies.

If the records cannot be made available within seven (7) business days, the records custodian shall provide a records production letter indicating the time needed to complete the request.

If the request for copies is denied, the records custodian shall provide the citizen with a records request denial letter detailing the basis for the denial.

FREQUENT AND MULTIPLE REQUESTS

When the total number of requests for copies made by a requestor within a calendar month exceeds four (4), the requestor may be charged a fee for any and all labor that is reasonably necessary to produce copies of the requested records. Prior to charging a reasonable fee, the requestor shall be notified of this policy and provided with a Notice of Aggregation of Multiple Requestors form. The Tennessee Comptroller of the Treasury, Office of Open Records Counsel Schedule of Reasonable Charges found at https://www.comptroller.tn.gov/content/dam/cot/orc/documents/oorc/policies-and-guidelines/ScheduleofReasonableCharges.pdf shall be used to determine the reasonable cost. Further, the names of persons inspecting records and the date of inspection shall be recorded.

RECORDS RETENTION

The director of schools and/or his designee(s) shall retain and dispose of school district records in accordance with the following guidelines:[2,4]

1. The director of schools and/or his/her designee(s) will determine if a particular record is of permanent or temporary value in accordance with regulations promulgated by County Public Records Commission and the Tennessee Institute for Public Services records manual;[8,9]

2. Temporary value records which have been kept beyond the required time may be recommended to the Public Records Commission for destruction;[10,11]

3. The records that the State Librarian and Archivist desire to preserve in their facilities will be transferred to the State Library and Archives. The temporary value records rejected by the State Library and Archives may be transferred to another institution or destroyed; [10, 11, 12]

4. Permanent records will be kept in some usable form (digital, printed, microfilm, etc.). If the director of schools desires to destroy the original permanent record, these records must be reproduced by microfilming or some other permanent reproduction method. Permission to destroy any original permanent record after microfilming follows the same procedure noted above for temporary records;[9, 11] and

5. The director of schools shall establish procedures to safeguard against the unlawful destruction, removal or loss of records.[13]

DISTRICT PUBLIC RECORDS REQUEST COORDINATOR[14]

Student Data Base Administrator
Office of Information and Services
931-729-3391 Ext 2225

Legal References

1. TCA 49-2-301(b)(1)(Z)
2. TCA 10-7-503
3. TCA 10-7-506(a)
4. TCA 49-2-104
5. TCA 10-7-504(p)
6. *Policy Related to Reasonable Charges a Records Custodian May Charge for Frequent and Multiple Requests for Public Records*, Tennessee Comptroller of the Treasury, *available at* https://www.comptroller.tn.gov/content/dam/cot/orc/documents/oorc/policies-and-guidelines/ScheduleofReasonableCharges.pdf; TCA 10-7-503(a)(1)(B),(C)
7. TCA 10-7-503(a)(7)(A)(vii)
8. TCA 10-7-401
9. TCA 10-7-406
10. TCA 10-7-404
11. TCA 10-7-413
12. TCA 10-7-414
13. TCA 39-16-504
14. TCA 10-7-503(g)(1)(D)

Cross References

Financial Reports and Records 2.701
Personnel Records 5.114
Student Records 6.600

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Physical Examinations and Immunizations	**6.402**	**08/07/23**
		Rescinds: **6.402**	Issued: **06/05/23**

PHYSICAL EXAMINATIONS[1]

The principal shall ensure that there is a complete physical examination of each student prior to:[2]

1. Entering school for the first time ~~This applies to kindergarten, first grade and other students for whom there is no health record;~~ and

2. Participation as a member of any athletic team or in any other strenuous physical activity program.

Cost of the examination shall be borne by the parent or guardian of the student. These records shall be on file in the principal's office.

Screening tests as recommended by the Tennessee Department of Education and the Department of Health will be conducted. Parent(s)/guardian(s) will receive written notice of any screening result that indicates a condition that might interfere with the student's progress. Parent(s)/guardian(s) may excuse their student from participating in health screenings that are part of a coordinated school health program by submitting a request in writing to the school nurse, instructor, school counselor, or principal.[3]

In general, the school district will not conduct physical examinations of a student without parental consent to do so or by court order, unless the health or safety of the student or others is in question.[3]

IMMUNIZATIONS

No students entering school, including those entering kindergarten or first grade, those from out-of-state and those from nonpublic schools, will be permitted to enroll (or attend) without proof of immunization, as determined by the Commissioner of Public Health. It is the responsibility of the parents or guardians to have their children immunized and to provide such proof to the principal of the school which the student is to attend.[4]

Exceptions will be granted to any student whose parent/guardian files with school authorities a signed, written statement that such measures conflict with the one of the following:

1. His/her religious tenets and practices if in the absence of an epidemic or immediate threat of an epidemic, except in the event of a COVID-19 or any variant outbreak;[5] or
2. Due to medical reasons if the student has a written statement from his/her doctor excusing him/her from the immunization.[6]

Proof of exceptions will be in writing and filed in the same manner as other immunization records. The Director of Schools shall ensure that appropriate immunization records are maintained for each student.

A list of transfer students shall be kept at each school throughout the school year in order that their records can be monitored by the Department of Health and Environment.

Legal References

1. 20 USCA § 1232h(c)
2. TRR/MS 0520-01-13-.01(1)(a)
3. Public Acts of 2023, Chapter No. 353; Tennessee School Health Screening Guidelines, https://www.tn.gov/content/dam/tn/education/csh/FINAL_Health_screening_Guidelines_2022.pdf ; 20 USCA § 1232h(c)(2)(C)
4. TCA 49-6-5001(a),(c)
5. TCA 49-6-5001(b)(2)-(3)
6. TCA 49-6-5001(c)(2)

Cross References

Promoting Student Welfare 6.400

Hickman County Board of Education

	Descriptor Term: **Tobacco-Free Schools**	Descriptor Code: **1.803**	Issued Date: **12/07/21**
		Rescinds: **1.803**	Issued: **08/05/19**

All uses of tobacco, electronic/battery operated devices, vapor products, and all other associated paraphernalia are prohibited in all of the school district's buildings and in all vehicles that are owned, leased, or operated by the district.[1] Smoking and vaping shall be prohibited in any public seating areas including, but not limited to, bleachers used for sporting events or public restrooms.[2]

Employees and students in the school district will not be permitted to use these products while they are participants in any class or activity in which they represent the school district.

Signs will be posted throughout the district's facilities to notify students, employees, and all other persons visiting the school that the use of these products is forbidden. The following notice shall be prominently posted (including at each ticket booth) for elementary or secondary school sporting events: *Smoking is prohibited by law in seating areas and in restrooms*.[3]

Legal References

1. 20 USCA § 6083; TCA 39-17-1604(6); TCA 39-17-1503(9), (10)
2. TCA 39-17-1604(10)
3. TCA 39-17-1605

Cross References

Community Use of School Facilities 3.206
Code of Conduct 6.300

Hickman County School System Tobacco Free Schools Procedure

The use of tobacco in any form is prohibited during school hours on school premises and school buses during transportation to and from school and school activities.

Penalties: Under 18: 1st Offense:

- Phone call to parents
- 2 days ISS
- SRO gives petition or citation 2nd Offense
- Phone call to parents
- 3 days ISS
- SRO gives petition or citation 3rd Offense
- Phone call to parents
- 5 days ISS
- SRO gives petition or citation

Over 18:

1st Offense:

- Phone call to parents
- 2 days ISS

2nd Offense

- Phone call to parents
- 3 days ISS

3rd Offense

- Phone call to parents
- 5 days ISS

It is recommended that the student's parents be closely involved. It is also recommended that students watch the "Spit this" video and write a one page report on why tobacco is harmful.

Hickman County Board of Education

	Descriptor Term: **Alcohol & Drugs in the Workplace**	Descriptor Code: **1.804**	Issued Date: **12/07/21**
		Rescinds: **1.804**	Issued: **10/07/19**

General

Any employee who violates the terms of this policy shall be subject to disciplinary action, including but not limited to, suspension, dismissal, and/or referral for prosecution.[1]

The Director of Schools shall be responsible for providing a copy of this policy to all school district employees.

DEFINITIONS

"Workplace" shall include any school building or any school premise; any school-owned or any other school-approved vehicle used to transport students to and from school or school activities; and off-school property during any school-sponsored or school approved activity, event, or function.

"Illegal drugs" shall include any narcotic drug, hallucinogenic drug, amphetamine, barbiturate, marijuana, or any other controlled substance as defined by federal law.[2]

"Unauthorized drugs" shall include, but are not limited to, inhalants; any designer, synthetic, derivative, analogous, or "look-alike" substances that are manufactured, designed, or intended to resemble and/or mimic the effects of illegal drugs; any legally prescribed drugs being used in a manner for which they were not intended or prescribed including, but not limited to, the use of prescription drugs prescribed for another individual; and any lawful substances that could result in impairment of physical or mental capacity that is threatening to the health or safety of the employee or others.[3]

"Alcohol" shall include, but is not limited to, spirits, liquor, wine, beer, and any liquid containing alcohol as defined by state and federal law.[4]

ALCOHOL & DRUG-FREE WORKPLACE

No employee while on or in the workplace shall unlawfully manufacture, distribute, dispense, possess, use, or be under the influence of any illegal or unauthorized drugs[1] or any alcohol.[5]

Legal References

1. Drug Free Workplace Act of 1988, 41 USCA § 8103; 34 CFR §§ 84.205 – 84.215
2. 21 USCA § 812
3. TCA 49-5-1003
4. TCA 57-4-102; 26 USCA § 5002
5. TCA 39-17-715

Cross References

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

Hickman County Board of Education

	Descriptor Term: **Use of Electronic Mail (e-mail)**	Descriptor Code: **1.805**	Issued Date: **12/07/21**
		Rescinds: **1.805**	Issued: **08/05/19**

Electronic mail capability among board members and district staff exists for the purpose of enhancing communication to better perform tasks associated with their positions and assignments. Therefore, all staff and board members who have access to the district network shall adhere to the following guidelines when sending or receiving messages via systemwide-electronic mail (e-mail):

1. Because all computer hardware and software belong to the Board, all data including e-mail communications stored or transmitted on school system computers shall be monitored. Employees/ board members have no right to privacy with regard to such data. Confidentiality of e- mail communication cannot be assured. E-mail correspondence may be a public record under the public records law and may be subject to public inspection.[1]

2. Messages shall pertain to legitimate board/district business; e-mail shall not be used to circumvent requirements of the Open Meetings Act.[2]

3. Staff/board members will be asked to sign an application for terms and conditions for Use of the Internet. Staff/board members shall not reveal their passwords to others in the network or to anyone outside of it. If anyone has reason to believe that a password has been lost or stolen or that e-mail has been accessed by someone without authorization, s/he shall contact the technology coordinator immediately.

4. It is the responsibility of the sender not to violate copyright laws.

5. Messages shall not be sent that contain material that may be defined by a reasonable person as obscene or that are racist, sexist or promote illegal or unethical activity.

Any usage contrary to the above shall be reported immediately to the director of schools and may result in the suspension and/or revocation of system access or if deemed necessary, appropriate disciplinary action may be taken.

Legal References

1. TCA 10-7-512
2. TCA 8-44-102

Cross References

Use of the Internet 4.406

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Advertising and Distribution of Materials in the Schools	**1.806**	**12/07/21**
		Rescinds: **1.806**	Issued: **08/05/19**

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

1. The school may cooperate in furthering the work of any non-profit, community-wide social service agency, provided that such cooperation does not restrict or impair the educational programs of the schools;

2. The school may participate in radio or television programs under acceptable commercial sponsorship when such programs are educationally beneficial;

3. Community, educational, charitable, recreational and other similar civic groups may advertise event pertinent to students' interests or involvement. Such advertisement, including the distribution of materials, shall be subject to any procedures related to time, place and manner established by the principal;

4. The materials must be submitted to and screened by the principal five (5) working days prior to the requested distribution date. The method of distribution will be passive distribution through the designated school information center. The principal may prohibit materials that:

    a. would likely to cause substantial disruption of the operation of the school;
    b. violate the rights of others;
    c. are obscene, lewd or sexually explicit;
    d. students would reasonably believe to be sponsored or endorsed by the school;
    e. are libelous;
    f. promote unhealthy activities;
    g. promote illegal activities;
    h. infringe on copyright;
    i. are advertising or commercial;
    j. are constitutionally prohibited religious material; or
    k. are not age appropriate.

5. The school may, upon approval of the director of schools, cooperate with any governmental agency in promoting activities which advance the education or other best interests of the students;

6. Political literature shall not be distributed through the school to students, nor sent home to parents, nor placed in teachers' mail boxes, lounges, or on school premises;

7. Political signs for people who are running for public office shall not be allowed on school property except those being held by poll workers on election day;[1] and

8. School publications may accept and publish paid advertising under procedures established by the director of school.

Legal References

1. TCA 2-19-206(d)

Cross References

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

Hickman County Board of Education

	Descriptor Term: **Registered Sex Offenders**	Descriptor Code: **1.808**	Issued Date: **12/07/21**
		Rescinds: **1.808**	Issued: **08/05/19**

Individuals registered as sex offenders in Tennessee or any other state are prohibited from the premises of any school in this district, except for the limited circumstances stated in this policy.[1]

EMPLOYMENT

An individual listed by the state of Tennessee or any other state as a registered sex offender is ineligible for employment within the school district.

PRESENCE ON SCHOOL PROPERTY

No registered sex offender, other than a student who is a registered sex offender enrolled in the school in question, shall come on, about, or within 1,000 feet of a local school's property line, except as provided below.[2] If any employee of the school district becomes aware of any registered sex offender's presence on school property, he/she shall immediately inform the principal, who shall direct the individual to leave the premises immediately. The principal shall request assistance from local law enforcement authorities if offender resists the principal's directives. If the registered sex offender repeats this restriction of coming on to school property, the principal may confer with legal counsel to take appropriate legal action.

Neither this policy nor state law impose any duty upon a principal or any other employee of the local school district to review the sex offender registry for individuals who may come upon the property.

PARENTS WHO ARE REGISTERED SEX OFFENDERS

A parent or legal guardian of a child who is enrolled in the school may attend a conference with school officials with the written permission of the school's principal.

An offender may come within the 1,000 feet limit provided that the individual is dropping off or picking up a child or children enrolled in the school.

Principals shall speak with the parent upon learning of their status as a sex offender to communicate the restrictions of this policy and to establish open dialogue with the parent, as much as is possible or reasonable. The principal shall take all appropriate measures to protect the privacy of the sex offender's child.

Legal References

1. TCA 40-39-201, *et seq.*
2. TCA 40-39-211(a)

Rights and Responsibilities Of Registered Sex Offenders

Individuals registered as sex offenders in Tennessee or any other state are prohibited from the premises of any school in this district, except for the limited circumstances as a parent or guardian stated in this procedure.

Rights of Parents/Guardians

As a parent or guardian, a registered sex offender may:

- Attend a conference with school officials with the written permission or request of the school's principal, a signed contract on file, and written documentation of the parent's offender status on file.
- Remain in the vehicle to drop off or pick up his/her child or children enrolled in the school with the written permission or request of the school's principal, a signed contract on file, and written documentation of the parent's offender status on file.

NOTE: These rights are forfeited if the victim of the offender's sexual offense is enrolled in or employed at the school as stated in Tennessee Code Annotated (T.C.A. 40-39-201 (d) (3).

Responsibility of Parent/Guardian

As a parent or guardian a registered sex offender must

- Remain at least 1,000 feet away from any school property line or school-sponsored event.
- Provide written notice of the parent's offender status to the school's principal or a school administrator upon enrollment of his/her child or conviction of a sexual offense.
- Participate in an initial conference with the principal to learn the requirements of the rights listed.
- Sign a contract with the principal of the school.
- Remain at 100% compliance of the requirements recorded in the contract or be charged **with** violation of T.C.A. 40-39-211.

Rights of the Principal

The principal may

- Obtain current and accurate public information about the registered sex offender as listed in T.C.A. 40-39-206 (e) (1-3), Public Information for Registered Sex Offender.
- Request the sex offender leave campus.
- Seek support from local law enforcement.

Responsibilities of the Principal

The principal must

- Protect the privacy of the child of the sex offender.
- Conference with the parent/guardian who is a sex offender to discuss the rights and responsibilities of all parties and develop a contract of limited involvement.
- Immediately report any violations to the contract to law enforcement.
- Instruct staff to inform the principal if he/she obtains knowledge of a registered sex offender.

NOTE: Principal and staff do NOT have the responsibility for searching the sex offender registry for any person who may be on the grounds.

1.808 Contract

Hickman County Schools
Contract with Parent/Legal Guardian Registered Sex Offender

School: _____ Principal: _____

Phone: _____

Parent Name: _____

Phone Number(s): _____

Address: _____
Cell: _____ Home: _____ Work: _____

Child/Children Information:

Name	Grade	Address	Residential Parent/Guardian Phone Numbers	

Directions for Completing the Contract:
Principal/Designee:

- Provides the parent/legal guardian with a copy of Board Policy 1.808 and Administrative Procedure 1.808: Rights and Responsibilities of Registered Sex Offenders
- Reviews all of the rights and responsibilities listed in the document with the parent/legal guardian, and
- Checks the parent/legal guardian's understanding of each right and responsibility by questioning or providing the opportunity to request clarification.

Parent/Legal Guardian:

- Reads or listens to an oral reading of Board Policy 1.808 and Administrative Procedure 1.808: Rights and Responsibilities of Registered Sex Offenders and
- Asks questions for clarification of the listed rights and responsibilities.

Signatures: _____
The principal/designee's signature documents that the principal/designee reviewed all items with the parent/legal guardian, checked for understanding, and provided the opportunity for him or her to ask questions for clarification.

Principal/Designee Signature _____ Date _____

The parent/Legal Guardian's signature documents that he or she understands all of the rights and responsibilities listed in Administrative Procedure 1.808: Rights and Responsibilities of Registered Sex Offenders and agrees to comply with all responsibilities and requirements listed.

Parent/Guardian Signature _____ Date _____

Hickman County Board of Education

	Descriptor Term: **Fiscal Management Goals**	Descriptor Code: **2.100**	Issued Date: **02/07/22**
		Rescinds: **2.100**	Issued: **10/07/19**

General

The Board shall practice sound fiscal management procedures which guarantee maximum use of all resources provided. The Board assumes responsibility, within its financial capabilities, for providing at public expense all items of equipment, supplies and services that may be required in the interest of education in the schools under its jurisdiction.[1]

In fiscal management, the Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;

2. To establish levels of funding which will provide quality education for the system's students;

3. To use the available techniques for budget development and management;

4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and

5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Legal References

1. TCA 49-3-314(c); Tennessee Internal School Uniform Accounting Policy Manual; Section 4-23 *et seq.*

Cross References

School District Goals 1.700

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Annual Operating Budget	**2.200**	**02/07/22**
		Rescinds: **2.200**	Issued: **10/07/19**

General

All school system budgets are the operational plans stated in financial terms which describe the programs to be conducted during the fiscal year beginning July 1 ending June 30 the following year.[1]

Central Office

PREPARATION PROCEDURES

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal should be balanced, consistent with Board policy and contract conditions, to include provisions for:

- Programs to meet the needs of the entire student body
- Staffing arrangements adequate for proposed programs
- Maintenance of the district's equipment and facilities
- Efficiency and economy

Budget preparation shall be the responsibility of the director of schools[2] and the chairman of the Board. The director of schools will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

The director of schools and the chairman of the Board shall develop a budget preparation calendar no later than February 15 of the current school year.[4] The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

HEARING AND REVIEWS

The proposed budget will be available for inspection by various interested citizens or groups in the office of the director of schools.

FINAL ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45) days prior to the actual date the budget is to be adopted by the county commissioners.[3]

If the proposed budget is rejected, the board shall submit a revised budget proposal within ten (10) business days after receiving notice of the rejection.[4]

Within ten (10) days of adoption of the final budget, the director of schools shall file a copy with the Commissioner of Education.[3]

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-42
2. TCA 49-2-203(a)(9)
3. TCA 5-9-402(d)(4)
4. TCA 5-9-402(d)(5)(C)
5. TCA 49-2-301(b)(1)(X); TRR/MS 0520-01-02-.13(2)(a)

Cross References

Role of the Board of Education 1.101
Executive Committee 1.301

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Line Item Transfer Authority	**2.201**	**02/07/22**
		Rescinds: **2.201**	Issued: **10/07/19**

Central Office

Line-item transfers within major categories shall be made upon the recommendation of the director of schools and approval by the Board.

Transfer between major budget categories shall be made with the approval of the County Commission.[1]

Legal References

1. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	State and Federal Aid Eligibility Determination	**2.300**	**02/07/22**
		Rescinds: **2.300**	Issued: **10/07/19**

General

In order to ensure comparability of services[1] from local and state funds in all of its schools, the Board shall ensure that:

1. A systemwide salary schedule is adopted annually;

2. Teachers, principals, and support personnel are assigned to schools on an equivalent basis according to grade levels and need; and

3. Curriculum materials and instructional supplies are provided to schools on an equivalent basis according to grade levels and need.

Legal References

1. 20 USCA § 6321

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Gifts and Bequests	**2.401**	**02/07/22**
		Rescinds: **2.401**	Issued: **10/07/19**

General

The director of schools is authorized to accept gifts to the school system and may designate others to accept gifts for particular schools in behalf of the Board.[1] The Board will officially express appreciation to the donor and all major gifts will be reported to the Board and publicly announced.

In instances where the director of schools or his designee doubts the appropriateness or usefulness of an offered gift, the gift may be declined or the matter referred to the Board.

In accepting gifts and donations, the following guidelines shall be followed:

1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise placed on school premises shall for all intents and purposes be a gift and shall become school system property subject to the same controls and regulations that govern the use of other school-owned property.

2. Contributions of equipment or services that may involve major costs for installation, maintenance, or initial or continuing financial commitments from school funds shall be presented by the director of schools' office for Board consideration and approval.

3. Because of difference in economic resources available to various schools, and for other reasons, the purchase of equipment on a matching fund basis (part of cost provided by an individual or organization and part by the Board shall not be encouraged.

4. Individuals or organizations wanting to contribute supplies or equipment will consult with school officials about the feasibility of accepting such contributions prior to the solicitation of funds or the making of budgetary appropriations.

5. A list of supplies and equipment which have been contributed shall be reported to the Board by the director of schools' office annually.

Legal References

1. TCA 49-6-2006(a)

Cross References

Staff Conflict of Interest 5.601
Staff Gifts and Solicitations 5.605
Student Gifts 6.710

Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Investment Earnings	**2.402**	**02/07/22**
		Rescinds: **2.402**	Issued: **10/07/19**

Individual Schools

The building principal, with consent of the director of schools, is authorized to invest excess funds of the school in savings accounts.[1] Interest earned on general fund accounts shall be credited to general fund revenue. Interest earned on restricted fund accounts shall be credited to revenue in each restricted account.

School food service funds shall be kept separate from other school funds and interest earned on food service fund deposits shall be credited to food service revenue.

All funds shall be deposited into accounts fully protected by sufficient collateral.

Legal References

1. Tennessee Internal School Uniform Accounting Policy Manual; Section 6-1

Cross References

Deposit of Funds 2.500
Food Service Management 3.500

Hickman County Board of Education

	Descriptor Term: **Surplus Property Sales**	Descriptor Code: **2.403**	Issued Date: **02/07/22**
		Rescinds: **2.403**	Issued: **10/07/19**

The Director of Schools shall prepare a list of unusable items for Board approval.[1] The list shall contain the following information: name of item, date of purchase, and reason for disposal.

All unusable items shall be sold to the highest bidder after advertising in a newspaper of general circulation at least seven (7) days prior to the sale.[2]

Surplus property which has no value or has a value of less than five hundred dollars ($500) may be disposed of without the necessity of bids. In order for such disposal without bids, the Director of Schools and the Board Chair shall agree in written form that the property is of no value or is of less value than five hundred dollars ($500).[3]

If reasonable attempts to dispose of surplus properties fail to produce monetary return to the district, the Board shall approve other methods of disposal.[4]

Surplus equipment will be auctioned off by the district at the end of the school year. The Board shall approve all surplus equipment prior to the materials being disposed of at the end of the school year.

DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS[5]

When equipment that was purchased with federal dollars is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment shall be made as follows:

1. Items of equipment with a current per-unit fair market value of less than $5,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency; or

2. Items of equipment with a current per unit fair market value in excess of $5,000 may be retained or sold, and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. TCA 49-6-2007(b)
3. TCA 49-6-2007(d)
4. TCA 12-2-403(a)
5. 2 CFR § 200.313

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks and Instructional Materials 4.400

Hickman County Board of Education

	Descriptor Term: **School Support Organizations**	Descriptor Code: **2.404**	Issued Date: **02/07/22**
		Rescinds: **2.404**	Issued: **10/07/19**

INTRODUCTION

Only a group or organization that has entered into a written cooperative agreement with the Board may use the name, mascot, or logo of a school or the school district to solicit or raise money, materials, property, securities, services, or other things of value.[1]

A civic organization operating concessions or parking at school-sponsored events is not a school support organization subject to this policy.

REPORTING AND RECORDS

The director or the director's designee shall annually post a list of organizations that are recognized as school support organizations on the school district's web site.

Any forms, annual reports, or financial statements submitted shall be open to public inspection as a public record.

PROCEDURES

The director shall create procedures to oversee the relationship between the Board and any school support organization. These procedures shall include, at a minimum, the following:

1. Any agreement between the Board and a school support organization shall be in writing and signed by the director or the director's designee and an authorized agent of the school support organization seeking authorization. This agreement shall contain, at a minimum, the following provisions:

    a. An agreement to abide by any policies and procedures regarding school support organizations; and,

    b. An agreement to indemnify the Board, the director and all other agents of the local education agency for the actions of the school support organization.

2. Prior to entering into any agreement, a school support organization shall submit the following to the director or the director's designee:[2]

    a. Documentation confirming the school support organization's status as a nonprofit organization, foundation, or a chartered member of a nonprofit organization or foundation;

    b. A written statement of the goals and objectives of the group or organization;

c. The principal contact telephone and address, as well as the telephone number, address, and position of each officer of the group or organization; and,

d. A copy of the school support organization's written policy specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.

3. The director shall designate a date prior to the beginning of the regular school year for the school support organization to submit a form to the director or the director's designee which verifies the information previously provided by the school support organization is correct or, if the information is no longer correct, that date shall be the deadline for any corrections.[3]

4. The school support organization shall abide by all applicable Federal, State and local laws, ordinances and regulations in its activities.

5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and documentation of its recognition as a nonprofit organization.

6. The school support organization shall maintain financial records for a period of at least four (4) years.

7. The school support organization shall operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage or acquiesce in any violation of student or team eligibility requirements, conduct codes or sportsmanship standards.

8. The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization.

9. The school support organization shall obtain the approval of the director or the director's designee before undertaking any fundraising activity. The director of the director's designee shall consider, at a minimum, the following when approving or denying a request by a school support organization to engage in a fundraising activity:[4]

a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district; and,

b. Whether the fundraising activity is consistent with the goals and mission of the school or school district.

10. The school support organization shall provide access to all books, records, and bank account information for the school support organization to officials of the local school board, local school principal, or auditors of the office of the comptroller of the treasury upon request.

11. A school representative cannot act as a treasurer or bookkeeper for a school support organization, or be a signatory on the checks for a school support organization. A majority of

the voting members of any school support organization board should not be composed of school representatives.[5]

The director may enact procedures to suspend or revoke the authorization of any school support organization for a failure to abide by the policies and procedures regarding school support organizations.

OPERATION OF A SCHOOL BOOKSTORE

The principal of a school may enter into an agreement with a recognized school support organization for the operation of a bookstore located on school grounds, which makes direct sales to students and faculty, pursuant to procedures promulgated by the director. These procedures shall provide, at a minimum, the following:

1. One hundred percent (100%) of the profits of the operation of the bookstore are used for support of the school; and

2. The school support organization provides the school with the relevant collection documentation that would have been required pursuant to the provisions of the manual produced under § 49-2-110 for student activity funds.[6]

The director may provide such other procedures and forms as he or she deems necessary.

CONCESSIONS AND PARKING

The principal of a school may agree to allow an authorized school support organization to operate and collect money for a concession stand or parking at a related school academic, arts, athletic, or social event on school property without the prior approval of the director or director's designee. Any money payable to the school pursuant to the agreement with the principal will be considered school support group funds and not student activity funds if the school support organization provides the school with the relevant collection documentation required by the student activity funds manual produced by the State.

Legal References

1. TCA 49-2-604(a)
2. TCA 49-2-604(b)(1)
3. TCA 49-2-604(b)(1)(B)
4. TCA 49-2-604(b)(2)
5. TCA 49-2-604(g)
6. TCA 49-2-110

Hickman County Board of Education

	Descriptor Term: **Surplus Property Sales**	Descriptor Code: **2.403**	Issued Date: **draft**
		Rescinds: **2.403**	Issued: **02/07/22**

The Director of Schools shall prepare a list of unusable items for board approval.[1] The list shall contain the following information: name of item, date of purchase, and reason for disposal (vehicles will list VIN and mileage) .

All unusable items shall be sold to the highest bidder after advertising in a newspaper of general circulation at least seven (7) days prior to the sale. These sales will occur via online auction in accordance with state law.[2]

Surplus property which has no value or has a value of less than five hundred dollars ($500) may be disposed of without the necessity of bids. In order for such disposal without bids, the Director of Schools and the Board Chair shall agree in written form that the property is of no value or is of less value than five hundred dollars ($500).[3]

If reasonable attempts to dispose of surplus properties fail to produce monetary return to the district, the Board shall approve other methods of disposal.[4]

Surplus equipment will be auctioned off (i.e. Gov.planet) by the district *whenever it becomes available* ~~at the end of the school year.~~ The Board shall approve all surplus equipment prior t*o disposal* ~~the materials being disposed of at the end of the school year.~~ Buses will be secured at the bus garage until they are sold.

DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS[5]

When equipment that was purchased with federal dollars is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment shall be made as follows:

1. Items of equipment with a current per-unit fair market value of less than $5,000 may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency; or

2. Items of equipment with a current per unit fair market value in excess of $5,000 may be retained or sold, and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. TCA 49-6-2007(b)
3. TCA 49-6-2007(d)
4. TCA 12-2-403(a)
5. 2 CFR § 200.313

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks and Instructional Materials 4.400

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Hickman County Board of Education

	Descriptor Term: **Parental and Family Involvement**	Descriptor Code: **4.502**	Issued Date: **07/11/22**
		Rescinds: **4.502**	Issued: **05/04/20**

GENERAL EXPECTATIONS FOR PARENTAL INVOLVEMENT

The board is committed to increasing and ensuring the involvement of parents and other family members in the education of students.

The board shall implement the following as required by federal or state laws or regulations:[1]

- The school district shall annually work with parents in evaluating and potentially revising the provisions of this policy in improving the quality of schools. Such an evaluation shall strive to identify any barriers to greater participation by parents (with particular attention to parents who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background).

- The school district shall provide the coordination, technical assistance, and other necessary support to assist individual schools with planning and implementing parental involvement activities.

- The school district shall involve parents with the development of required educational or improvement plans.

- The school district shall coordinate and integrate parental involvement strategies with those associated with other federal or state programs.

- The school district shall put into operation activities and procedures for the involvement of parents in all of its schools.[2] Those programs, activities and procedures will be planned and operated with meaningful consultation with parents.

- The school district shall ensure that activities and strategies are implemented to support this policy and included in the district plan.

- The district improvement plan shall include strategies for parental participation in the district's schools which are designed to improve parent and teacher cooperation in such areas as homework, attendance, discipline and higher education opportunities for students.

- The district plan shall include procedures to enable parents to learn about the course of study of their children and have access to all learning materials.

- The district plan shall identify opportunities for parents to participate in and support classroom instruction in the school. Such opportunities include, but are not limited to, organizing

fundraising activities, volunteering as a field trip chaperone, assisting in the library, computer lab, or on the playground, offering after-school clubs, and recycling clothes.

- If the school district's plan is not satisfactory to parents, the school district shall submit parental comments regarding the plan to the State Department of Education as required.

- The school district shall ensure Title I schools are in compliance with the *Every Student Succeeds Act.*

The director shall develop and implement any procedures necessary to accomplish the goals of this policy.

SCHOOL LEVEL POLICY

Each school shall submit to the director and board, for review and comment, its Title I school parent involvement policy, which must meet state and federal requirements, including a school-parent compact. This school level policy shall be developed jointly with and distributed to parents of participating students. A copy of these documents shall be retained in the district office and made available on the school's (if applicable) and school system's website.

SUPPORT FOR PROGRAM

If the Title I allocation is $500,000 or more to the school system, then not less than one per cent (1%) nor more than five percent (5%) of that allocation shall be reserved for the purpose of promoting parent involvement. Parents of students participating in the Title I programs shall be consulted on the use of these funds.

FAMILY-SCHOOL PARTNERSHIPS[1]

Families and community members should be engaged in the education of students based on the following standards:

- Families are welcomed into the school community;

- Families and school staff should engage in regular and meaningful communication about student learning;

- Families and school staff work together to support student learning and development;

- Families are informed and encouraged to be advocates for students;

- Families are full partners in the decisions that affect children and families; and

- Community, civic, and business resources are made available to strengthen school programs, family practices, and student learning.

Legal References

1. Every Student Succeeds Act, Pub.L. 114-95, Dec. 10, 2015, 129 Stat. 1802; State Board of Education Policy 4.207; TCA 49-2-305; 20 USCA § 6318
2. TCA 49-6-7001

Cross References

English Learners 4.207
Homeless Students 6.503

Tenn. Code § 49-2-305

Section 49-2-305 - Development and adoption of program to promote involvement of parents and guardians

(a) The LEA, in consultation with parents, teachers and administrators, shall develop and adopt a policy to promote the involvement of parents and guardians of children enrolled in the schools within the school district. The plan shall be submitted to the commissioner of education as part of the district's school improvement plans and shall be consistent with the Tennessee parent/family involvement policy of the state board of education. The plan shall include:

(1) A plan for parent participation in the schools which is designed to improve parent and teacher cooperation in such areas as homework, attendance, discipline, and planning for higher education opportunities for students; and

(2) Procedures by which parents may learn about the course of study for their children and have access to all learning materials.

(b) The policy adopted by the LEA pursuant to this section may also include the following components:

(1) A plan by which parents will be made aware of the district's parental involvement policy and this section, including:

(A) Rights under the Family Educational Rights and Privacy Act of 1974 (20 U.S.C. § 1232 et seq.), relating to access to children's official records; and

(B) Information through which parents may access LEA policies and curriculum;

(2) Efforts to encourage the development of parenting skills;

(3) The communication to parents of techniques designed to assist the child's learning experience in the home;

(4) Efforts to encourage access to community and support services for children and families;

(5) The promotion of communication between the school and parents concerning school programs and the academic progress of the parents' children;

(6) Identifying opportunities for parents to participate in and support classroom instruction in the school, including:

(A) Organizing fundraising initiatives;

(B) Volunteering as a field trip chaperone;

(C) Assisting in the library, computer lab or on the playground;

(D) Offering after school clubs; and

(E) Recycling clothes;

(7) Efforts to support parents as shared decision-makers and to encourage membership on school advisory committees;

(8) The recognition of the diversity of parents and the development of guidelines that promote widespread parental participation and involvement in the school at various levels;

(9) The development of preparation programs and specialized courses for certified employees and administrators that promote parental involvement; and

(10) The development of strategies and programmatic structures at schools to encourage and enable parents to participate actively in their children's education.

(c) For the purposes of this section, "parent" means the parent, guardian, person who has custody of the child or individual who has caregiving authority under § 49-6-3001.

T.C.A. § 49-2-305

Acts 2004, ch. 706, § 1; 2008 , ch. 1097, § 1; 2010 , ch. 878, § 1.

casetext

Tenn. Code § 49-6-7001

Section 49-6-7001 - General provisions

(a) This section shall be known and may be cited as the "Parent Educational Participation Act."

(b)

(1) It may be the duty of the board of education of each school district to develop a program for the voluntary participation of parents in the educational and teaching process at the school in which the parent has a child enrolled in school.

(2) It may include, but shall not be limited to, such activities as educational assistant, library assistant, hall monitor, recreation supervisor and any other activity that enables the parent to more fully observe and understand the school, the faculty, the students and the educational and teaching activities.

(3) The parent's participation shall be varied.

(4) In any school having a full-time principal with no teaching duties and a school secretary, the principal may maintain records on the program at the school and submit conclusions and recommendations to the board on the effectiveness of the program as to the student and parent.

(5) State employees with children enrolled in schools may, subject to department approval or the approval of the employees' immediate supervisor, take off up to one (1) day a month from work to voluntarily participate in the educational and teaching process described in this subsection (b). Upon request of a state employee, a school shall provide documentation verifying the employee's participation in the educational and teaching process.

(6) Private employers, subject to the constraints and resources of their workplaces, are urged to develop programs that permit their employees with children in school to take time from work to voluntarily participate in the educational and teaching process described in this subsection (b).

(c) The state board of education may establish guidelines for the development of programs by the local board of education and may assure that each school district has such a program.

(d) The board of education of each school district may periodically schedule alternate meetings to the regular parent-teachers association meeting to permit working parents to attend.

T.C.A. § 49-6-7001

Acts 1973, ch. 189, §§ 1-4; 1976, ch. 453, § 1; T.C.A., §§ 49-4801 -- 49-4804; Acts 2006, ch. 850, § 1; 2011, ch. 241, § 1.

casetext

Parent/Family Involvement

Activities and procedures for the involvement of parents at school level:

A formal School-Wide Leadership Team should be in place to lead the process of developing the school improvement plan. Primarily, this team should organize and oversee the needs assessment process, lead the staff in developing the school-wide plan and monitor progress throughout the year.

For Title I schools: A school-parent compact to improve family and school partnership and to share the responsibility for improved student academic achievement should be updated each spring. In addition, the school-parent compact outlines the activities that the parents, school staff, and students will undertake to build and develop a partnership to help the children achieve to the State's high academic standards. This compact should be sent home with every student at the beginning of the school year or when they enter school. Individual school-parent compacts are required for Title I schools.

A Parent Engagement Plan which supports our district wide family and community engagement policy is intended to develop positive relationships between home and school to build capacity for parent involvement should be updated and submitted yearly for review.

Parent needs assessment survey sent home to determine each school's parents needs, preferences for workshops, times available, etc.

Annual parent involvement survey to be sent home in the spring and returned to Federal Programs office of the content and effectiveness of the parental involvement policy of the schools served.

TENNESSEE STATE BOARD OF EDUCATION

PARENT/FAMILY INVOLVEMENT AND COMMUNITY SCHOOLS | 4.207

Senate Bill No. 293, of the 106th General Assembly was enacted to require the Tennessee Department of Education to develop parental involvement standards. In addition, this legislation requires the State to report schools' and districts' compliance with the standards on the Tennessee report card starting with school year 2010-2011.

In 2003, the Tennessee State Board of Education adopted parental involvement standards (Policy 4.207 Parent Family Involvement). As a result of Senate Bill No. 293, the Department convened a task force to review the current parental involvement standards and the current National Parent Teacher Association (PTA) standards. The task force recommends that Policy 4.207 Parent Family Involvement be replaced with the Tennessee Standards for Family-School Partnerships, which are based on the current National PTA standards available at http://www.pta.org/nationalstandards.

Tennessee Standards for Family-School Partnerships
Based on the PTA National Standards for Family-School Partnerships

Standard 1-Welcoming all families into the school community.
Families are active participants in the life of the school, and feel welcomed, valued, and connected to each other, to school staff, and to what students are learning and doing in class and *school*.

Standard 2-Communicating effectively.
Families and school staff engage in regular, two-way, meaningful communication about student learning.

Standard 3-Supporting student success.
Families and school staff continuously *work together* to support students' learning and healthy development both at home and at school, and have regular opportunities to strengthen their knowledge and skills to do so effectively.

Standard 4-Speaking up for every child.
Families are *informed and enabled* to be advocates for their own and other children, to ensure that students are treated fairly and have access to learning opportunities that will support their success.

Standard 5-Sharing power.
Families and school staff are equal partners with *equal representation* in decisions that affect *students* and families and together inform, influence, and create policies, practices, and programs.

Standard 6-Collaborating with community.
Families and school staff *work together* with community members to connect students, families, and staff to expanded learning opportunities, community services, and civic participation.

The italicized words reflect the task force's modifications to the national PTA standards.

Community Schools

Public Chapter 968 of the 108th General Assembly created the Tennessee Community Schools Act (codified at T.C.A. §§ 49-6-2401 through 49-6-2406). The Community Schools Act encourages LEAs to establish and seek funding for community schools that provide a range of community services to students and community residents.

The State Board of Education encourages LEAs to form community schools. If an LEA chooses to establish a community school or schools, the LEA shall permit teachers to receive in-service credit for teaching classes for parents, such as parenting classes, at the community school if such classes are taught outside of regular school hours.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name P.E.

Proposed fundraising activities: Field day shirt sale

Purposed Uses of funds raised

P.E. equipment

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

Method by which school will receive profit Cash or check

Requested by Hannah Redden Date 1-5-2024
Name/Title
P.E. Teacher

Approved by Leigha Cobble Date 1-5-2024
Principal

Approved by John Mullins Date 1-9-24
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Fund - Ellis

Proposed fundraising activities: Valentine's Social 2-13-2024

Purposed Uses of funds raised pay for supplies & concessions for proposed event

Expected student involvement (school-wide or specific school organization) N/A

Method by which school will receive profit Admission Ticket Sales

Requested by Dereck Hale (Name/Title) Date 1-5-2024

Approved by Marey Tidwell (Principal) Date 1-5-24

Approved by John Mullins (Director of Schools*) Date 1-5-24

* 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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Lip Sync Battle / Graduation fund

Proposed fundraising activities: Lip Sync

Purposed Uses of funds raised Pay for graduation

Expected student involvement (school-wide or specific school organization) Various student / teacher acts / tickets sold to community & students

Method by which school will receive profit ticket Sales

evening show $5.00 daytime show $1.00

Requested by Tracy Potts - teacher Date 12-6-23
Name/Title

Approved by [signature] Date 12-6-23
Principal

Approved by John Mullins Date 12-6-23
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.

PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Class of 2024

Account Number: 702

Proposed fundraising activities:

Winter Wonderland Semi-Formal

Proposed dates: January 27th
Make-up weather date Feb. 3rd

Purposed Uses of funds raised:

Graduation / Senior Class Expenses

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

purchase of tickets students $15-$25
guests $25-$35

Method by which school will receive profit: ticket sales - expenses

Requested by:	Amy Mabrey Name/Title	12/8/23 Date
Acknowledge by:	JoJo Nordike Bookkeeper	12/8/23 Date
Approved by:	 Principal	12/8/23 Date
Approved by:	John Mullins Director of Schools*	12/8/23 Date

* 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.

revised 4/2022

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Drama Club

Proposed fundraising activities: Fundraising Calendar - For Feb.
(Person picks a day and pays the amount of that day
The 1st = $1.00

Purposed Uses of funds raised
to purchase royalties for the play Matilda and buy Set, Costume and Prop Pieces.

Expected student involvement (school-wide or specific school organization)
Drama Club Students

Method by which school will receive profit Cash/Checks

Requested by Robin DeVault Date 12/18/23
Name/Title
Drama Club Sponsor

Approved by Dina L. Hupp Date 12/19/23
Principal

Approved by John Mullins Date 1-5-24
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Library

Proposed fundraising activities: Scholastic Book Fair Feb. 21 - March 1st

Purposed Uses of funds raised Buy books and Supplies for the library

Expected student involvement (school-wide or specific school organization) in Library for all Students

Method by which school will receive profit Scholastic Dollars and/or Cash (depends on total Sales)

Requested by Robin DeVault / Library Media Sp. (Name/Title) Date 12/6/23

Approved by Tina S. Thigpen (Principal) Date 12-8-23

Approved by John Mullins (Director of Schools*) Date 1-5-24

* 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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name HCMS Softball

Proposed fundraising activities: Sponsorship Drive

Purposed Uses of funds raised

Softball team expenses for 2024 season.

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

Softball team

Method by which school will receive profit Sponsors will make donations and receive a sign to hang on the fence during the season.

Requested by Ginni Smith Coach Date 11/28/23
Name/Title

Approved by Tina L Tugg Date 12-1-23
Principal

Approved by John Mullins Date 12-1-23
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Student Council

Proposed fundraising activities: Valentine's Day Social + Candy Grams

Purposed Uses of funds raised Teacher Appreciation Gifts

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

Method by which school will receive profit Currency

Requested by Abigail L. Capps - Student Council Sponsor (Name/Title) Date 12/4/23

Approved by Dina L Thigpen (Principal) Date 12-4-23

Approved by John Mullins (Director of Schools*) Date 12-4-23

* 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.

DOUG LANE
2059 Lake Drive, Centerville, TN 37033

RONALD GAMMONS
6419 Rice Ln., Lyles, TN 37098

TIM HOBBS
9220 Old Bon Aqua Rd., Bon Aqua, TN 37025

JIM HUDGINS
1297 E Grinders Switch Rd., Centerville, TN 37033

CHRISTY MAYS
450 Hwy. 50, Centerville, TN 37033

SHERRI BAKER
9037 E 40 Rd., Bon Aqua, TN 37025

VANCE WILLIS
2868 Hwy 48 N., Nunnelly, TN 37137

John Mullins
Superintendent of Schools
115 MURPHREE AVENUE
CENTERVILLE, TN 37033

School ~~Support Organization~~ ~~Request For~~ Fundraising Activities

Organization HCHS

Proposed Fundraising Activity Selling of Old Yearbooks

Date(s) Home basketball games

Location(s) HCHS GYM

Requested By Robyn Emerson — President/Chair of Organization — 12-1-23 Date

Recommended By [signature] — Principal — 12/4/2023 Date

Approved John Mullins — Director of Schools or Designee — 12/4/2023 Date

Not Approved _____ — Director of Schools or Designee — _____ Date

**** A signed copy will be mailed to the organization and forwarded to the school****

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name JROTC

Proposed fundraising activities: Concessions & Ticket Gate. Nissan Stadium from Dec 2023 to June 2024

Purposed Uses of funds raised Transportation Cost, Competition Fees, Raider/Drill/Rifle equipment.

Expected student involvement (school-wide or specific school organization) JROTC Cadets/Parents 16yrs old or older.

Method by which school will receive profit Check from organization.

Requested by Danny Scott/ JROTC Army Instructor Date 11/28/2023
Name/Title

Approved by _____ Date 11/28/2023
Principal

Approved by John Mullins Date 12-6-23
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name CES Library

Proposed fundraising activities: Book fair (Spring 3/1 - 3/8/24)

Purposed Uses of funds raised
Library books and supplies/equipment to support library program

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

Method by which school will receive profit profit calculated and withheld from amount paid to Scholastic

Requested by Lauren Cochran, Librarian Date 11/29/23
Name/Title

Approved by Jennifer Hudgens Date 11/29/23
Principal

Approved by John Mullins Date 11/29/23
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Yearbook sales

Proposed fundraising activities: Yearbook sales

Purposed Uses of funds raised

instructional materials

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

Method by which school will receive profit pay in cash/check prior.

Requested by Landry Wade / teacher (Name/Title) Date Jun 10

Approved by Kesha Cobb (Principal) Date 1/24/24

Approved by John Mullins (Director of Schools*) Date 1-24-24

* 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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name P.E.

Proposed fundraising activities: Field Days - May 10th

Purposed Uses of funds raised
Gym funding, equip. etc.

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

Method by which school will receive profit the selling of concessions, goods & Shirts

Requested by Abby Beard (Name/Title) Date 1-09-24

Approved by Mary Tidwell (Principal) Date 1-9-24

Approved by John Mullins (Director of Schools*) Date 1-11-24

* 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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Yearbook

Proposed fundraising activities: Yearbook Sales

Purposed Uses of funds raised

To cover cost of yearbooks purchased for later sales to students

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

All students have the option to pre-purchase a yearbook

Method by which school will receive profit cash; check

Requested by Rachel Smith Date 1/26/24
Name/Title

Approved by [signature] Date 1/26/24
Principal

Approved by John Mullens Date 1/26/24
Director of Schools*

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PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Theatre Department

Account Number: _____

Proposed fundraising activities: Bake sale

Purposed Uses of funds raised: Play licensing, purchase of props, costumes, set, etc.

Expected Student involvement (school-wide or specific school organization): Eagles Peak Playhouse Drama Club

Method by which school will receive profit: cash

Requested by: Ernesto Rosas / Theatre Teacher (Name/Title) — Date: 1-25-24

Acknowledge by: JoJo Nadke (Bookkeeper) — Date: 1-25-24

Approved by: [signature] (Principal) — Date: 1/25/24

Approved by: John Mullins (Director of Schools*) — Date: 1/25/24

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PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Construction Meat Sticks

Account Number: 816

Proposed fundraising activities: meat stick sale

Purposed Uses of funds raised: Class Supplies

Expected Student involvement (school-wide or specific school organization): School wide

Method by which school will receive profit: Cash

Requested by: Wesley Whitaker (Name/Title) — Date: 1-11-24

Acknowledge by: Jojo Nordike (Bookkeeper) — Date: 1-11-24

Approved by: [signature] (Principal) — Date: 1/11/24

Approved by: John Mullins (Director of Schools*) — Date: 1/11/24

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PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Pep Club

Account Number: _____

Proposed fundraising activities: $ Spirit Week Shirts

Purposed Uses of funds raised: Activities for Pep Club

Expected Student involvement (school-wide or specific school organization): School Wide

Method by which school will receive profit: Cash

Requested by: Beth Copley | Sponsor — Name/Title — Date: 1/10/24

Acknowledge by: [signature] Nordike — Bookkeeper — Date: _____

Approved by: [signature] — Principal — Date: 1/11/24

Approved by: John Mullins — Director of Schools* — Date: 1/11/24

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PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Boys Soccer

Account Number: _____

Proposed fundraising activities: Krispy Kreme Doughnuts

Purposed Uses of funds raised: Ref fees

Expected Student involvement (school-wide or specific school organization): Team Only

Method by which school will receive profit: Cash

Requested by: Wendell Gordon - Soccer Coach (Name/Title) — 1-25-24 (Date)

Acknowledge by: [signature] (Bookkeeper) — 1-25-24 (Date)

Approved by: [signature] (Principal) — 1/25/24 (Date)

Approved by: John Mullins (Director of Schools*) — 1/25/24 (Date)

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PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Softball

Account Number: _____

Proposed fundraising activities: Cookie Dough Sale

Purposed Uses of funds raised: Softball supplies, field maint, pre-game needs

Expected Student involvement (school-wide or specific school organization): online, in person, and phone sales

Method by which school will receive profit: % of total

Requested by: _____ Name/Title — 1-25-24 Date

Acknowledge by: _____ Bookkeeper — 1-26-24 Date

Approved by: _____ Principal — 1-26-24 Date

Approved by: John Mullins Director of Schools* — 1-26-24 Date

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revised 4/2022

PROPOSED FUNDRAISING ACTIVITIES

East Hickman High School
7700 Hwy 7, Lyles, TN 37098
Phone 931-670-1366 Fax 931-670-1039

Fund/Account Name: Softball

Account Number: _____

Proposed fundraising activities: Calendar Fundraiser

Purposed Uses of funds raised: Softball supplies, field maint, and pregame needs

Expected Student involvement (school-wide or specific school organization): online, inperson, and phone sales

Method by which school will receive profit: 100% of all money collected will go to the team

Requested by: _____ Name/Title — 1-25-24 Date

Acknowledge by: _____ Bookkeeper — 1-26-24 Date

Approved by: _____ Principal — 1-26-24 Date

Approved by: _____ Director of Schools* — 1-26-24 Date

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revised 4/2022

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Construction Buildings 824

Proposed fundraising activities: Meat Stick Sale

Purposed Uses of funds raised Class Supplies

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

Method by which school will receive profit Cash

Requested by Wesley Whitaker Date 1-12-24
Name/Title

Approved by [signature] Date 1/12/2024
Principal

Approved by John Mullins Date 1-12-2024
Director of Schools*

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Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name HCHS Student Council

Proposed fundraising activities: Winter Semi-Formal - March 1

Purposed Uses of funds raised
after all expenses are paid, the remainder of funds will be used for Homecoming and other student council activities.

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

Method by which school will receive profit tickets will be purchased by students and deposited into the Student Council Account

Requested by Ben Bridt / STUCO Sponsor Date 1/12/24
Name/Title

Approved by [signature] Date 1/12/2024
Principal

Approved by John Mullins Date 1/23/2024
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.

DOUG LANE
2059 Lake Drive Centerville, TN 37033

RONALD GAMMONS
6416 Rice Ln Lyles, TN 37098

TIM HOBBS
9220 Old Bon Aqua Rd Bon Aqua, TN 37025

JIM HUDGINS
1287 E Grinders Switch Rd Centerville, TN 37033

John Mullins
Superintendent of Schools
116 MURPHREE AVENUE
CENTERVILLE, TN 37033

CHRISTY MAYS
450 Hwy 50 Centerville, TN 37033

SHERRI BAKER
9037 E 40 Rd Bon Aqua, TN 37025

VANCE WILLIS
2868 Hwy 48 N Nunnelly, TN 37137

~~School Support Organization~~

Request For Fundraising Activities

Organization Book Club

Proposed Fundraising Activity Valentine Balloon Sale

Date(s) Jan 27 – Feb 14

Location(s) HCHS

Requested By K. Carter 1/25
President/Chair of Organization Date

Recommended By R. B 1/25/24
Principal Date

Approved _____ _____
Director of Schools or Designee Date

Approved John Mullins 1/25/24
Director of Schools or Designee Date

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name 611 / 618 Boy / Girls Soccer

Proposed fundraising activities: Fan Store (BSN)

Purposed Uses of funds raised Pay for officials.

Expected student involvement (school-wide or specific school organization) Girls / Boys Soccer

Method by which school will receive profit check by BSN

Requested by Mary Scott Riley Head Soccer Coach Date 1/10/2024
Name/Title

Approved by [signature] Date 1/11/2024
Principal

Approved by John Mullins Date 1/11/2024
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name 851- Pride & Spirit

Proposed fundraising activities: Say Yes to the dress

Purposed Uses of funds raised
Pep-rally / Senior night decorations

Expected student involvement (school-wide or specific school organization) Pride & Spirit / Student body in need of prom dress

Method by which school will receive profit Student in need of a prom dress will be able to rent/buy one that has been donated by Community members.

Requested by Jillian ESTES - PTS Sponser Date 1/5/24
Name/Title

Approved by [signature] Date 1/11/2024
Principal

Approved by John Mullins Date 1/11/2024
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.

Exhibit 1

PROPOSED FUNDRAISING ACTIVITIES

Fund/account name Rewards

Proposed fundraising activities: Cookie-Dough Sales (March 1-13)
(Otis Spunkmeyer)

Purposed Uses of funds raised
purchase rewards for students and teachers throughout the school year.

Expected student involvement (school-wide or specific school organization) School-wide (those who wish to participate)

Method by which school will receive profit Currency

Requested by _____ Name/Title Date 1-26-24

Approved by Tina L. Thigpen Principal Date 1-29-24

Approved by John Mullins Director of Schools* Date 1-29-24

* 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.

TSBA
TENNESSEE SCHOOL BOARDS ASSOCIATION

Representing the Public in Public Education

POSITION STATEMENTS

The Tennessee School Boards Association recognizes the significance and importance of public education to the future of our local communities, state, and nation. Local boards of education are unified in providing Tennessee's children with an exceptional education using all available resources.

TSBA believes that improvement of student achievement is the most significant task of the school district and affirms a commitment to the improvement of student learning. The Association acknowledges the challenges that public schools face as well as the need for continued improvement, and its member boards of education are dedicated toward reaching the goal of every child achieving his/her highest potential.

I. CONTROL AND SUPPORT OF PUBLIC EDUCATION

A. Governance

The responsibility for control and support of public schools is legally vested in the General Assembly while in large measure the operation is delegated to local school boards.

TSBA supports continued efforts to reduce state education law for the purpose of eliminating unconstitutional, conflicting, redundant, and unnecessary statutes.

TSBA believes the takeover of local schools or school districts from elected school boards and the communities they serve should take place only as a remedy of last resort. State and federal education policies should be designed to assist local school districts in improving student achievement for all children and not as a disguised means to label public schools as failures. Prior to any state or federal intervention based on a school's or district's failure to meet performance or accountability standards, governments should ensure that local schools and districts receive the necessary resources, support, and time to improve.

B. Local Control

Local school boards reflect the needs and aspirations of the communities they serve as well as the interests and concerns of professional and nonprofessional employees. Non-partisan lay control is best ensured when educational policy is made by local lay representatives whose undivided attention and interests are devoted to education. While public education may be a federal concern, it is a state responsibility and a local operation.

The authority of the local school board is established by law, and this authority may not be delegated to others. Local boards of education must not relinquish their governance responsibilities.

School boards, subject to the requirements of existing law, should refrain from agreements that compromise their responsibility for representing general public interest in education. They should also resist, by all lawful means, the enactment of laws that would surrender their responsibility for the general public interest to third party agents.

Since local boards know the unique and varied needs of their communities, TSBA believes the General Assembly and State Board of Education should not violate local control through laws, rules, or regulations.

C. Local Elections

Local control is essential to the effective operation of school boards, and school board members should be responsible to the citizens that elected them. School board members have a unique knowledge of local needs and represent the collective will of the community as it relates to public education. As such, a local school board should be politically accountable to the constituents within their district.

TSBA believes the authority of election and retention of school board members should remain solely with the district they represent. The General Assembly should not pass legislation that would jeopardize the local governance structure or enable citizens outside a particular school district to participate in or influence the election of its school board members. Recall procedures should apply to all elected local officials and grounds for recall should be acts of malfeasance or misfeasance while in office or violation of oath of office.

D. Fiscal Independence

TSBA supports the development of a school budget law which provides the opportunity for local school boards to achieve fiscal independence. TSBA supports legislation that allows existing school districts to convert to special school districts.

E. Allocation of Public Funds

TSBA advocates that funds raised by general taxation for educational purposes should be administered by public officials and should not be used to support privately operated schools through tuition tax credits, vouchers, or block grants.

F. Federal Financial Support

TSBA believes federal involvement must recognize that policy decisions regarding education are best determined on the local level, and local boards of education must maintain control of public schools.

Funds from federal sources should be administered by the state and its appropriate agencies through local boards of education, and every program mandated at the federal level by direct or coercive means should be fully funded by the federal government.

G. Employment of Superintendents by Boards

TSBA is dedicated to the principle that the chief school executive officer should be employed by the local board of education and be given authority over all personnel matters.

H. Reorganization of School Districts

TSBA opposes mandatory consolidation of school districts and supports the rationale that school consolidation decisions should be made locally on a case-by-case basis.

I. Labor Relations

TSBA believes that a good working relationship among teachers, personnel, administrators, and school board members is essential to securing an effective learning environment for students.

TSBA supports the process of collaborative conferencing as it will ensure that administrators and educators are working together to accomplish goals and serve the best interests of students.

TSBA opposes any actions to return to collective bargaining or similar processes which would require school boards and/or superintendents to seek the approval of another organization prior to implementing reforms or making decisions that are best for the district, its students, and its teachers.

TSBA believes that strikes, sanctions, boycotts, or other concerted actions that interfere with the orderly functioning of public school districts are improper procedures to be used by public school employees.

TSBA opposes the enactment of any legislation that would require a school board to go to compulsory binding arbitration when handling a grievance.

J. State Funding

All funding components of the state funding formula should accurately reflect true costs through an annual cost review and cost determination process. The State should fully fund the state funding formula and ensure that basic state funding and procedures provide equal opportunities for all school districts.

TSBA strongly believes that any future state-mandated programs or added responsibilities must, without exception, be accompanied by 100% state funding for all direct and indirect costs associated therewith and without corresponding reduction of state financial support in any other areas of public education. Waivers of the mandates should occur whenever 100% state funding is not received.

State legislative bodies and regulatory agencies should determine the full impact on local school districts before taking action on proposed legislation, regulations, and guidelines related to education.

K. Education Commission of the States

In order to strengthen the purpose of the Education Commission of the States in bringing together representatives of government, education, and the public in a concerted way to address common educational issues and formulate models of possible courses of action, TSBA believes the governor should appoint a school board representative as an ECS Commissioner from among the four (4) public members allocated to Tennessee.

L. Charter Schools

TSBA recognizes charter schools as one of many options available to school districts to address student achievement and believes decisions related to charter school creation should be made with thoughtful consideration of the potential impact, both positive and negative, on not only the students eligible to enroll in the charter school but also the overwhelming majority of students who will remain in the traditional public schools. To that end, TSBA believes the local board of education, created by law and elected to manage and oversee public education so that all students and families are represented through the democratic process, should be the sole chartering authority for such schools and have clear decision-making authority relative to charter school applications, with board decisions having a presumption of correctness, and appeals granted only when evidence proves such decisions were made without good cause.

II. RESPONSIBILITIES OF LOCAL SCHOOL BOARDS

A. Philosophy of Local Responsibility

TSBA believes that the control and operations of public schools are solely the responsibility of local school boards. In accepting this responsibility, it is important that local school boards recognize the impact that education has on the community and the economic development of a region.

B. School Board Operation

School boards should function in a broadly representative, team-spirited manner and should represent open-mindedly the entire district.

TSBA recognizes that the survival of the concept of lay control of education and the effectiveness and efficiency of educational programs are directly related to the level of competency of the individual school board members.

C. Open and Executive Sessions

School boards recognize that public schools belong to all the people and that they must conduct board business in open sessions in accordance with the statutes. However, TSBA believes that the "Sunshine Law" should be amended to allow private work sessions relative to board and superintendent evaluations and prospective land acquisition.

D. Employment and Compensation of Staff

TSBA affirms its commitment to nondiscrimination in employment in public education.

TSBA supports alternative preparation for licensure in an effort to attract capable individuals with maturity and a variety of work experiences to the teaching profession.

TSBA supports local boards of education having the flexibility to pay salaries other than on a system-wide basis as determined by training and experience.

E. Political Commitment to Education

TSBA believes that local board members should take an active role in developing political support of public education at all levels of government. Local school boards, through their state and national associations, should play an active role in support of appropriate educational legislation.

F. School Board Policies

TSBA believes that local school boards should adopt clearly defined written policies based on a thorough understanding of the educational process.

G. Parental Involvement

TSBA believes that parental and family involvement in the education of each child is essential to academic success. Local boards of education should make every effort to enhance communication between parents and schools and remove any barriers that prevent them from teaming with school boards, administrators, and teachers to improve student achievement.

III. EDUCATIONAL PROGRAM

A. Accountability

All students should have equal access to a program of quality education which meets their individual needs.

State accountability data should be utilized by school districts to meet the high achievement goals for all children.

B. Mandated Assessments

Students should be the ultimate beneficiary of any testing. All state mandated assessments should value student growth and achievement while providing teachers with the information they need to improve instruction and enhance student learning. The loss of student instructional time should be kept to a minimum, and results should be accurate, valid, reliable, and delivered to districts in a timely manner.

C. Curriculum Offerings

Curriculum offerings should be broad enough to make available to each student an educational opportunity which takes into consideration his/her needs and ability.

D. Educational Environment
School boards should develop policies and programs that provide a learning environment in each school that is safe and free from disruption.

E. Community Use of Public School Facilities
TSBA believes that public school facilities should be used as community centers for the encouragement of family participation in wholesome, character-building activities conducive to good citizenship, in compliance with policies of the local board.

F. Selection of Textbooks and Instructional Materials
TSBA supports the ability of local school boards to select and adopt all textbooks and instructional materials and resists any attempt to infringe on that authority.

G. Extracurricular Activity Eligibility
TSBA supports the position that individual local boards of education shall determine who may participate in extracurricular activities.

H. Early Childhood Education
TSBA recognizes that quality educational experiences in early childhood have positive effects on student achievement and supports a comprehensive preschool program and funding that provides all children with an opportunity to participate in pre-kindergarten education.

Amended October 27, 2020
Amended November 12, 2022

2024 Legislative Agenda

TSBA firmly believes in the success of Tennessee's public schools and the opportunities they have provided and continue to provide to children. The Association acknowledges the challenges that public schools face as well as the need for continued improvement, and its member boards of education are dedicated to reaching the goal of every child achieving his or her highest potential. We believe we can help accomplish this goal by focusing our legislative efforts on the following areas:

Local Control of Schools

- TSBA believes that local boards of education are the best equipped and informed to make decisions to address the needs and challenges of their local schools. TSBA opposes any efforts to diminish or impede upon this local control.

Qualifications for Director of Schools

- TSBA urges the General Assembly to clarify in state law that local Boards of Education have the authority to determine the qualifications needed when hiring the Director of Schools.

Lifting Moratorium on Special School Districts

- TSBA urges the General Assembly to lift the moratorium on the creation of new special school districts and allow an existing school district the option to convert to a special school district.

Letter Grading System of Public Schools

- TSBA urges the General Assembly to maintain in state law the multiple indicators of student achievement when determining letter grades for schools and urges the General Assembly to include a requirement in state law that each indicator used to determine the school's overall A through F letter grade also be assigned an individual letter grade.

Partisan Elections of School Board Members

- TSBA urges the General Assembly to reinstate a prior state law that allowed the local legislative authority to determine how school board members shall be elected.

Funding for Special Education Preschool Students

- TSBA urges the General Assembly to allocate funds for preschool special needs students and the required typical peers in the TISA funding formula.

Temporary Permits for Teachers

- TSBA urges the General Assembly to allow the Commissioner of Education to grant temporary permits for courses in which an end-of-course examination is required.

Options for Third and Fourth Grade Retention

- TSBA urges the General Assembly to allow school districts the ability to make retention decisions for third grade and fourth grade students based upon school district information on each individual student and clarify that the decisions regarding student retention or promotion shall be made by the professional staff of each school district in coordination with the student's parents/guardians.

Ability to Conduct Lotteries for Educational Purposes

- TSBA urges the General Assembly to enact an amendment to Article XI, Section 5, of the Tennessee Constitution to allow Boards of Education to conduct lotteries or lottery-type events to obtain funds that will be solely and exclusively used to supplement the educational and extracurricular programs officially recognized and approved by said Boards of Education.

The Tennessee School Boards Association will actively support legislation relative to these and other issues as determined by its Resolutions and Position Statements.