

ELIZABETHTON CITY SCHOOLS BOARD OF EDUCATION

REGULAR SCHEDULED MEETING

Tuesday, November 17, 2020, @ 6:30 PM

Board members

Eddie Pless | Phil Isaacs | Danny O'Quinn | Mike Wilson | Jamie Schaff | Veronica Watson (Student Liaison)

The Elizabethton Board of Education will meet on Tuesday, November 17, 2020, at 6:30 PM in the Mack Pierce Board Room, 804 South Watauga Ave , Elizabethton, TN 37643.

1. **CALL TO ORDER**
2. **MOMENT OF SILENCE**
3. **PLEDGE TO THE FLAG**
4. **APPROVE CONSENT AGENDA AND REGULAR AGENDA**
5. **SPECIAL RECOGNITION**

A. This American Flag is a gift to Elizabethton City Schools for their support and dedication to the active military personnel within our system. It will serve as a reminder of the ongoing sacrifices made by Elizabethton City Schools and the families of our enlisted employees, which allow these missions to be possible.

6. **TIME FOR CITIZENS TO SPEAK**

A. Ms. Susan Peters asked to address the Board to thank Board Chair Rita Booher and Dr. Grover May for their years of service on the ECS Board and to commend the ECS Teachers and Staff for their dedicated and hard work during the COVID Pandemic.

Ms. Susan Peters
411 Daytona Place
Elizabethton, Tennessee 37643

7. **CONSENT AGENDA**

- A. Minutes of Regular Meeting: October 12, 2020.
- B. Approve General Purpose Fund Financial Statement, October 31, 2020.
- C. Approve Federal Projects Fund Financial Statement, October 31, 2020.
- D. Approve School Nutrition Fund Financial Statement, October 31, 2020.
- E. Equipment Disposal Request from Chris Berry, Principal at T. A. Dugger Jr. High School for the disposal of a damaged versa climber.
- F. Approve payment of annual membership dues to the Lions Club for the Director of Schools for the 2020-2021 School Year.
- G. Approve Elizabethton High School employees, Jonathan Minton, Joe Diaz, and Kim Kelley to be signers on accounts held at Elizabethton Federal Savings Bank.

The Elizabethton Board of Education provides for public participation during Board Business meetings under procedures established under ECS Policy 1.404. Board business meetings are no public forums; however, provision is made for public participation. To assure an orderly business meeting, the Board requires that an individual requesting to address Board members make that request giving the topic to the Superintendent or Board Chairman prior to the Board meeting. The Chairman shall determine if the request will be granted, the time allowed for the presentation, and (if there are numerous requests on the same subject), the Chairman may request a representative to speak on each side of the issue.

H. Approve a Resolution for the Emergency Suspension of Board Policies During the 2020-2021 School Year. Those Board Policies are Policy 1.101 Role of the Board of Education, Policy 1.400 School Board Meetings, Policy 1.800 School Calendar, Policy 1.801 School Day, Policy 1.8011 Emergency Closings, Policy 3.206 Community Use of School Facilities, Policy 4.200 Curriculum Development, Policy 4.209 Alternative Credit Options, Policy 6.200 Attendance, and Policy 6.310 Dress Code.

8. REPORT - DIRECTOR OF SCHOOLS/BOARD MEMBERS

New Position: Kristen Waite, Learning Leader at TAD, effective October 2, 2020; Justin White, Learning Leader at TAD, effective October 2, 2020; Elizabeth "Libby" Post, Learning Leader at WSE, effective October 2, 2020; Carrie Taylor, Instructional Technology Coordinator at TAD, ESE, HME and WSE, effective September 9, 2020.

New Hire: Emily Harrison, Interim Teacher at TAD, effective October 7, 2020; Hannah Derrick, PT Assistant to the Teacher at WSE, effective September 24, 2020; Chardonay Roberts, PT Assistant to the Teacher at EHS, effective October 6, 2020; Alena N. Bentley, Cook at WSE, effective October 13, 2020; Lydia Wismer, PT Lunchroom Monitor at ESE, effective October 15, 2020; Kayla Adams, Assistant to the Teacher at TAD, effective October 27, 2020; Casey Frost, Assistant to the Teacher at TAD, effective October 26, 2020; Jackie L. Hyatt, Custodian at TAD, effective November 6, 2020.

Resignation: Faith Heath, PT Custodian at EHS, effective October 2, 2020; Helen "Lucy" Carr, Custodian at TAD, effective September 29, 2020; Jacob C. Davis, ESP Student Leader (System-wide), effective March 16, 2019; Alexandra Morris, Assistant to the Teacher at TAD, effective November 6, 2020; Melodee Bishop, Assistant to the Teacher at HME, effective 11/4/2020.

Transfer: Michael K. Wilson, from FT Assistant to the Teacher at HME to FT Assistant at TAD, effective November 4, 2020; Melodee A. Bishop, from FT Assistant to the Teacher at TAD to FT Assistant to the Teacher at HME, effective November 4, 2020; Carrie Taylor, from ESP Program Coordinator to Instructional Technology Coordinator at TAD, ESE, HME and WSE, effective 9/9/2020; Donna Allen Baird, from System-wide Substitute Cook to PT Cook at WSE, effective October 8, 2020; Keli Whitney, from Assistant to the Teacher at EHS to PT CO Receptionist/Assistant at CO, effective October 12, 2020; Melenda Perry, from Assistant to the Teacher at TAD to Assistant to the Teacher at EHS, effective November 4, 2020, Casey L. Frost, from Assistant to the Teacher at TAD to Interim Assistant to the Teacher at ESE, effective November 9, 2020.

Leave of Absence: Barbara Carr, Cook at TAD, effective November 25, 2020, through January 18, 2021; Summer Fleenor, Teacher at ESE, effective January 1, 2021, through May 25, 2021; Adrienne Meade, Assistant to the Teacher at ESE, effective November 9, 2020, through January 29, 2021; Senta LeAnne Click, Teacher at EHS, effective November 30, 2020 through January 8, 2021; Peggy Moore, Assistant to the Teacher at EHS, effective October 12, 2020 through December 8, 2020.

Additional Position: Tracy Holliday, Bus Driver and also PT Assistant to the Teacher at ESE, effective November 10, 2020; Brian Adams, Assistant to the Teacher at TAD, effective November 30, 2020.

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9. OTHER

- A. Director's Update
- B. Board Reports
- C. Student Liaison's Report

10. REGULAR AGENDA

- A. Approval of Engagement Letters from Blackburn, Childers and Steagall, PLC, for the June 30, 2021 audits of the Internal Activity Funds and the Board of Education.
- B. Approve Skyward as the School Nutrition software vendor.
- C. Approve the Elizabethton City Schools Calendars for the School Years 2021-2022 and 2022-2023.

11. FOR YOUR INFORMATION

- A. Statement from Jackson, Shields, Yeiser, Holt, Owen, and Bryant.

12. NEXT REGULARLY SCHEDULED BOARD MEETING

- A. The Next Regularly Scheduled Board Meeting will be held on Tuesday, December 15, 2020, at 6:30 p.m. in the Mack Pierce Board of Education Room, located at 804 S. Watauga Avenue, Elizabethton, Tennessee.

13. SCHOOL BOARD MEMBER RECOGNITION

14. ADJOURN

ELIZABETHTON CITY SCHOOLS BOARD OF EDUCATION
REGULAR SCHEDULED MEETING
Monday, October 12, 2020 6:30 PM
Mack Pierce Board Room

The Elizabethton Board of Education met in a regular meeting on Monday, October 12, 2020, at 6:30 PM, at Mack Pierce Board Room.

Attendance Taken at 6:24 PM.

Rita Booher: Present
Phil Isaacs: Present
Dr. Grover May: Present
Danny O'Quinn: Present
Eddie Pless: Present

CALL TO ORDER

MOMENT OF SILENCE

PLEDGE TO THE FLAG

APPROVE CONSENT AGENDA AND REGULAR AGENDA

Motion was made by Eddie Pless, second by Danny O'Quinn to approve the Consent and Regular Agenda. Motion carried.

Rita Booher: aye
Phil Isaacs: aye
Dr. Grover May: aye
Danny O'Quinn: aye
Eddie Pless: aye

aye: 5, nay: 0

SPECIAL RECOGNITION

Special Recognition of Mr. Mike Koruschak for his work as Chaplain for the Elizabethton Cyclones Football Team.

Coach Witten commended Mr. Koruschak for his dedication to the EHS Football Team.

The Elizabethton Board of Education would like to recognize Physical Therapy Services for the installation of sensory pathways in our schools, and also honor Dr. Danny Smith for over 40 years of service to our School System.

Paula Gallimore and Savannah Taylor with Physical Therapy Services honored Dr. Danny Smith by putting a sensory path in each elementary school in the city and county. We appreciate all he's done. He's provided services for 43 years in Elizabethton City Schools.

TIME FOR CITIZENS TO SPEAK

Vanessa Mink has asked to address the Board regarding virtual learning.

Vanessa Mink

2019 Katelyn Drive

Elizabethton, Tennessee 37643

423-895-1664

Vanessa Mink addressed the Board regarding virtual learning and her concerns within the system.

CONSENT AGENDA

Minutes of Regular Meeting: September 15, 2020.

Approve General Purpose Fund Financial Statement, September 30, 2020.

Approve Federal Projects Fund Financial Statement, September 30, 2020.

Approve School Nutrition Fund Financial Statement, August 31, 2020, and September 30, 2020.

Approve Sarah Morris, Teacher at T. A. Dugger Jr. High, to conduct a study through ETSU with Professor Alison Barton, Educational Foundations Department at ETSU, with 8th Grade Math students in Hannah Calhoun's class and Sarah Morris' class.

Approve the 2020 Local Education Agency Compliance Report, certifying that ECS is in compliance with all Federal and State education laws and SBE rules.

Equipment Disposal Request from Jon Minton, Principal at EHS for the disposal of a wall mount roll-up map that is no longer usable.

Equipment Disposal from John Hutchins, Asst. Director of Schools for the disposal of a 2013 iMac Computer that is no longer usable.

Approve Ms. Robin Street, Principal at West View Elementary School to conduct research within Elizabethton City Schools, in pursuit of her doctoral degree at ETSU. The study will pertain to positive behavior supports in the classroom setting and how effective implementation is either a cause or preventative of teacher stress. Approve the denial of student enrollment at Elizabethton High School.

Approve a Resolution for the Emergency Suspension of Board Policies During the 2020-2021 School Year. Those Board Policies are Policy 1.101 Role of the Board of Education, Policy 1.400 School Board Meetings, Policy 1.800 School Calendar, Policy 1.801 School Day, Policy 1.8011 Emergency Closings, Policy 3.206 Community Use of School Facilities, Policy 4.200 Curriculum Development, Policy 4.209 Alternative Credit Options, Policy 6.200 Attendance, and Policy 6.310 Dress Code.

Approve the Director of Schools to travel to Nashville, Tennessee, on November 11 and 12, 2020, for a TSSAA Athletic Eligibility Appeal.

REPORT - DIRECTOR OF SCHOOLS/BOARD MEMBERS

OTHER

Director's Update

Mr. VanHuss commended and thanked all teachers, custodians, cooks, and central office staff for their efforts in this difficult time. West Side has been selected as a Blue Ribbon School this year. We're one of seven in Tennessee. School Leaders also recognized and Terrell H. Bell Award was given to Mr. Wright for outstanding school leadership. November 11th virtual awards ceremony.

Thanks to parents who remodeled the locker room, Big Johns Closeouts, Taz Erwin, Joe Laporte and Citizens Bank, Sherwin Williams, Tony Briggs, Coach Witten, Brian Williams, Craig Nave, Roger Franklin, Jr. and Roger Franklin, Sr., Stacey Street, Jason Holly, Brian Stevens, Robert Wolfe, Dallas and Dennis Ornduff.

Board Reports

Student Liaison's Report

Town Hall Meeting took place last Thursday. All candidates did an amazing job. Thanks for being allowed to host the meeting.

REGULAR AGENDA

Approve a sixty (60) month contract with Pitney Bowes, in the amount of \$58.66 per month, for the purchase of a postage meter at Elizabethton High School. The purchase will be made utilizing the cooperative purchasing through Sourcewell. Motion was made by Dr. Grover May, second by Danny O'Quinn to approve a sixty (60) month contract with Pitney Bowes, in the amount of \$58.66 per month, for the purchase of a postage meter at Elizabethton High School. The purchase will be made utilizing the cooperative purchasing through Sourcewell. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

Ratify the Agreement with Central Technologies for additional security access control equipment in the amount of \$17,682.37 to be installed in relation to the new entrances at EHS, ESE, and HME using the Sevier County Contract No. 010419SCS. This amount will be an addition to Purchase Order No. 1001900169. Motion was made by Dr. Grover May, second by Phil Isaacs to approve the ratification of the Agreement with Central Technologies for additional security access control equipment in the amount of \$17,682.37 to be installed in relation to the new entrances at EHS, ESE, and HME using the Sevier County Contract No. 010419SCS. This amount will be an addition to Purchase Order No. 1001900169. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

These items were pulled out of the GRC Contract. This did save us some money and it needs to integrate well.

Approve on first reading Revised Board Policy 6.309 Zero Tolerance Offenses with mark-ups.

Motion was made by Eddie Pless, second by Phil Isaacs to approve on first reading Revised Board Policy 6.309 Zero Tolerance Offenses with mark-ups. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This change is a recommendation by TSBA and is due to statute changes. Electronic threats have been removed as a zero-tolerance offense. Policy has been streamlined.

Approve the purchase of Bipolar Ionization equipment to be installed by Trane, in common areas throughout the District, for an amount not to exceed \$82,978.00.

Motion was made by Dr. Grover May, second by Danny O'Quinn to approve the purchase of Bipolar Ionization equipment to be installed by Trane, in common areas throughout the District, for an amount not to exceed \$82,978.00. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

We're very excited about this item due to the health and safety within our schools.

Please notice on the second page of this attachment lists the areas we will attack

first. It gives us a good start. We've set aside \$100,000.00 for this and will bring the others before the Board later. Glenn Johnson is here with TRANE if anyone has any questions. The installation will begin within the next few weeks. This project should be complete prior to December. Dr. May asked if we should add a Resolution at the next meeting about Grant funding.

Approve a Resolution of the Elizabethton City Board of Education in support of Basic Education Program Hold Harmless Legislation for the 2021-2022 School Year. Motion was made by Eddie Pless, second by Phil Isaacs to approve a Resolution of the Elizabethton City Board of Education in support of Basic Education Program Hold Harmless Legislation for the 2021-2022 School Year. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

The crux of this Resolution focuses on State funding. We are up 50-60 students. This Resolution requires the State to maintain our funding at the current level should our ADA drop, unless we experience growth.

Approve a Resolution of the Elizabethton Board of Education, in support of a moratorium on State Standardized Testing for the 2020-2021 School Year. Motion was made by Dr. Grover May, second by Danny O'Quinn to approve a Resolution of the Elizabethton Board of Education, in support of a moratorium on State Standardized Testing for the 2020-2021 School Year. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This Resolution focuses on state testing for this year. State testing is beneficial. Instructional time is at a premium. Many students are behind, we don't need a test to tell us that at this point. We could use the extra weeks that are normally used to prepare and administer the test to do more instruction to make up for this lost learning. There are two parts to this Resolution, to waive the test or to waive the accountability that goes along with it. We don't need additional pressure on our teachers.

Approve employees Forrest Holt, Myra Newman, and Jackie Guinn to be allowed to pick up night deposits made at Citizens Bank.

Motion was made by Danny O'Quinn, second by Phil Isaacs to approve employees Forrest Holt, Myra Newman, and Jackie Guinn to be allowed to pick up night deposits made at Citizens Bank. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This is in accordance with our Community Involvement Program.

Approve the opening of a retainage/escrow account at Citizens Bank with GRC Construction Company for the T. A. Dugger re-roofing project.

Motion was made by Dr. Grover May, second by Eddie Pless to approve the opening of a retainage/escrow account at Citizens Bank with GRC Construction Company for the T. A. Dugger re-roofing project. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This is a requirement. Retainage escrow account until the project is complete.
Approve a Memorandum of Understanding between Telamon Corporation Head Start Programs (Carter County Center) and Elizabethton City Schools for the 2020-2021 School Year.

Motion was made by Eddie Pless, second by Danny O'Quinn to approve a Memorandum of Understanding between Telamon Corporation Head Start Programs (Carter County Center) and Elizabethton City Schools for the 2020-2021 School Year. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This is a requirement for our Pre-K Program.
Approve and ratify the creation of an additional part-time Special Education Assistant to meet the needs of a Special Education student at West Side Elementary School.

Motion was made by Dr. Grover May, second by Danny O'Quinn to approve and ratify the creation of an additional part-time Special Education Assistant to meet the needs of a Special Education student at West Side Elementary School. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This is in response to a student need at West Side.

Approve a Letter of Commitment for TRANE to proceed with the performance of a Detailed Technical Energy Analysis for the purpose of developing a comprehensive energy and operation savings project for Elizabethton City Schools.

Motion was made by Dr. Grover May, second by Phil Isaacs to approve a Letter of Commitment for TRANE to proceed with the performance of a Detailed Technical Energy Analysis for the purpose of developing a comprehensive energy and operation savings project for Elizabethton City Schools. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

This item deals with an energy audit of several systems. Several are very old, especially the air handlers at EHS. Part of this is a grant writer. We're looking for projects that pay for themselves. This investment of 20,000.00 is part of the Agreement. If we choose not to proceed with their recommendations we would have to pay the \$20,000.00. These needs are long overdue.

FOR YOUR INFORMATION

West Side Elementary School-5th Grade Student Letters about School Uniforms.

ADJOURN

Motion was made by Phil Isaacs, second by Danny O'Quinn Motion to Adjourn Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover May: aye

Danny O'Quinn: aye

Eddie Pless: aye

aye: 5, nay: 0

A Motion to Adjourn was made by Phil Isaacs, seconded by Danny O'Quinn.

The Next Regularly Scheduled Board Meeting will be held on Tuesday, November 17, 2020, at 6:30 p.m. in the Mack Pierce Board of Education Room, located at 804 S. Watauga Avenue, Elizabethton, Tennessee.

Chairman of the Board
Schools

Director of

		2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21
	Acct	Original Budget	Revised Budget	FYTD Activity	FYTD %	Balance - YTD Act	Monthly Activity
141 E 71100	REGULAR INSTRUCTION PROGRAM	11,102,130.00	11,102,130.00	2,341,957.14	21.09	8,663,657.40	893,167.35
141 E 71200	SPECIAL EDUCATION PROGRAM	1,982,648.00	1,982,648.00	335,730.02	16.93	1,640,983.01	159,335.63
141 E 71300	VOCATIONAL EDUCATION PROGRAM	992,510.00	992,510.00	176,691.55	17.80	808,597.35	78,177.49
141 E 71400	STUDENT BODY EDUCATION PROGRAM	308,745.00	308,745.00	128,247.33	41.54	180,497.67	48,907.68
141 E 72110	ATTENDANCE	81,225.00	81,225.00	34,288.67	42.21	46,936.33	5,165.13
141 E 72120	HEALTH SERVICES	368,005.00	368,005.00	67,034.68	18.22	300,124.38	28,472.03
141 E 72130	OTHER STUDENT SUPPORT	802,633.00	802,633.00	195,440.23	24.35	536,492.77	98,511.49
141 E 72210	REGULAR INSTRUCTION PROGRAM	979,244.00	979,244.00	255,084.00	26.05	723,800.00	64,106.43
141 E 72220	SPECIAL EDUCATION PROGRAM	344,955.00	344,955.00	78,694.31	22.81	265,997.69	29,469.39
141 E 72230	VOCATIONAL EDUCATION PROGRAM	147,768.00	147,768.00	52,004.22	35.19	95,763.78	11,658.15
141 E 72250	TECHNOLOGY	462,713.00	462,713.00	96,694.86	20.90	346,048.94	28,105.46
141 E 72310	BOARD OF EDUCATION	475,300.00	475,300.00	261,912.13	55.10	211,830.27	6,840.31
141 E 72320	OFFICE OF THE SUPERINTENDENT	343,598.00	343,598.00	95,774.01	27.87	225,083.75	24,861.75
141 E 72410	OFFICE OF THE PRINCIPAL	1,545,129.00	1,545,129.00	409,905.27	26.53	1,135,223.73	117,856.43
141 E 72510	FISCAL SERVICES	282,861.00	282,861.00	121,969.02	43.12	157,791.98	30,129.16
141 E 72610	OPERATION OF PLANT	1,512,240.00	1,512,240.00	506,110.78	33.47	998,591.77	107,043.30
141 E 72620	MAINTENANCE OF PLANT	817,590.00	817,590.00	321,364.84	39.31	126,039.17	67,451.52
141 E 72710	TRANSPORTATION	441,895.00	441,895.00	123,608.23	27.97	287,013.44	34,132.09
141 E 73300	COMMUNITY SERVICES	216,552.00	216,552.00	18,981.55	8.77	184,004.94	4,128.03
141 E 73400	EARLY CHILDHOOD EDUCATION	404,779.00	404,779.00	84,462.16	20.87	319,726.47	33,540.96
141 E 76100	REGULAR CAPITAL OUTLAY	92,000.00	92,000.00	320,279.39	348.13	-640,583.24	216,830.35
141 E 99100	OPERATING TRANSFERS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
Grand Expense Totals		23,709,520.00	23,709,520.00	6,026,234.39	25.42	16,618,621.60	2,087,890.13

Number of Accounts: 497

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

			2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21
	Acct		Original Budget	Revised Budget	FYTD Activity	FYTD %	Balance - YTD Act	Monthly Activity
141 R 40110	000	CURRENT PROPERTY TAX	3,100,000.00	3,100,000.00	0.00	0.00	3,100,000.00	0.00
141 R 40120	000	TRUSTEE'S COLLECTIONS - PRIOR	83,000.00	83,000.00	7,419.77	8.94	75,580.23	-13,805.16
141 R 40130	000	CIR CLK/CLK & MASTER COLLECTIO	18,500.00	18,500.00	697.95	3.77	17,802.05	-862.44
141 R 40140	000	INTEREST AND PENALTY	24,000.00	24,000.00	3,078.87	12.83	20,921.13	1,027.99
141 R 40162	000	PAYMENTS IN LIEU OF TAXES-LOCA	62,500.00	62,500.00	0.00	0.00	62,500.00	0.00
141 R 40163	000	PAYMENTS IN LIEU OF TAXES - OT	4,000.00	4,000.00	0.00	0.00	4,000.00	0.00
141 R 40210	000	LOCAL OPTION SALES TAX	2,300,000.00	2,300,000.00	242,864.59	10.56	2,057,135.41	-253,146.91
141 R 40275	000	MIXED DRINK TAX	18,000.00	18,000.00	3,936.13	21.87	14,063.87	2,542.84
141 R 40320	000	BANK EXCISE TAX	30,550.00	30,550.00	0.00	0.00	30,550.00	0.00
141 R 41110	000	MARRIAGE LICENSES	600.00	600.00	134.11	22.35	465.89	41.51
141 R 43511	000	TUITION - REGULAR DAY STUDENTS	310,000.00	310,000.00	113,030.36	36.46	196,969.64	112,928.71
141 R 43513	000	TUITION - SUMMER SCHOOL	750.00	750.00	0.00	0.00	750.00	0.00
141 R 43517	000	TUITION - OTHER	222,552.00	222,552.00	15,731.21	7.07	206,820.79	6,636.21
141 R 44110	000	INVESTMENT INCOME	20,000.00	20,000.00	1,056.92	5.28	18,943.08	358.25
141 R 44120	000	LEASE/RENTALS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00
141 R 44170	000	MISCELLANEOUS REFUNDS	0.00	0.00	10,594.89	0.00	-10,594.89	-157.35
141 R 44990	000	OTHER LOCAL REVENUES	200.00	200.00	31.06	15.53	168.94	0.00
141 R 46511	000	BASIC EDUCATION PROGRAM	14,346,000.00	14,346,000.00	4,294,200.00	29.93	10,051,800.00	1,431,400.00
141 R 46515	000	EARLY CHILDHOOD EDUCATION	404,779.00	404,779.00	49,818.38	12.31	354,960.62	49,818.38
141 R 46550	000	DRIVER EDUCATION	6,500.00	6,500.00	0.00	0.00	6,500.00	0.00
141 R 46590	000	OTHER STATE EDUCATION FUNDS	92,000.00	92,000.00	18,152.47	19.73	73,847.53	14,314.73
141 R 46610	000	CAREER LADDER PROGRAM	41,359.00	41,359.00	0.00	0.00	41,359.00	0.00
141 R 46980	000	OTHER STATE GRANTS	55,540.00	55,540.00	0.00	0.00	55,540.00	0.00
141 R 46990	000	OTHER STATE REVENUES	113,000.00	113,000.00	0.00	0.00	113,000.00	0.00
141 R 48610	000	DONATIONS	25,200.00	25,200.00	7,560.29	30.00	17,639.71	0.00
141 R 49800	000	OPERATING TRANSFERS	29,490.00	29,490.00	0.00	0.00	29,490.00	0.00
141 R 49810	000	CITY GENERAL FUND TRANSFER	2,400,000.00	2,400,000.00	800,000.00	33.33	1,600,000.00	200,000.00
Grand Revenue Totals			23,709,520.00	23,709,520.00	5,568,307.00	23.49	18,141,213.00	1,551,096.76

Number of Accounts: 33

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

		2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21
	Acct	Original Budget	Revised Budget	FYTD Activity	FYTD %	Balance - YTD Act	Monthly Activity
142 E 71100	REGULAR INSTRUCTION PROGRAM	700,595.00	700,595.00	343,885.26	49.08	6,115.74	88,249.03
142 E 71200	SPECIAL EDUCATION PROGRAM	571,672.00	571,672.00	101,451.55	17.75	468,332.84	50,097.18
142 E 71300	VOCATIONAL EDUCATION PROGRAM	25,268.00	25,268.00	4,351.24	17.22	11,852.76	1,751.24
142 E 72130	OTHER STUDENT SUPPORT	99,402.00	99,402.00	20,120.81	20.24	64,201.04	7,575.65
142 E 72210	REGULAR INSTRUCTION PROGRAM	209,768.00	209,768.00	49,914.07	23.79	158,703.93	12,794.16
142 E 72220	SPECIAL EDUCATION PROGRAM	54,215.00	54,215.00	10,729.70	19.79	43,485.30	5,364.85
142 E 72230	VOCATIONAL EDUCATION PROGRAM	2,119.00	2,119.00	100.00	4.72	2,019.00	0.00
142 E 72250	TECHNOLOGY	0.00	0.00	27,676.49	0.00	-29,651.49	19,863.99
142 E 72410	OFFICE OF THE PRINCIPAL	0.00	0.00	6,168.35	0.00	-6,168.35	1,544.11
142 E 73300	COMMUNITY SERVICES	141,084.00	141,084.00	27,535.24	19.52	113,548.76	6,667.91
142 E 76100	REGULAR CAPITAL OUTLAY	0.00	0.00	25,394.24	0.00	-25,394.24	0.00
142 E 99100	OPERATING TRANSFERS	25,490.00	25,490.00	0.00	0.00	25,490.00	0.00
Grand Expense Totals		1,829,613.00	1,829,613.00	617,326.95	33.74	832,535.29	193,908.12

Number of Accounts: 116

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

		2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21	
<u>Acct</u>		<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Balance - YTD Act</u>	<u>Monthly Activity</u>	
142 R 47141	OCA	TITLE 1 GRANTS TO LOCAL EDUC A	107,695.00	107,695.00	33,931.18	31.51	73,763.82	17,065.67
142 R 47189	OCA	EISENHOWER PROF DEVELOPMENT ST	13,000.00	13,000.00	4,095.94	31.51	8,904.06	2,060.05
142 R 47131	OCP	VOCATIONAL EDUC - BASIC GRANTS	42,387.00	42,387.00	0.00	0.00	42,387.00	0.00
142 R 47143	OID	SPECIAL EDUCATION - GRANTS TO	556,598.00	556,598.00	95,532.97	17.16	461,065.03	95,532.97
142 R 47145	OPS	SPECIAL EDUCATION PRESCHOOL GR	15,074.00	15,074.00	2,073.69	13.76	13,000.31	2,073.69
142 R 47141	OT1	TITLE 1 GRANTS TO LOCAL EDUC A	677,518.00	677,518.00	108,448.46	16.01	569,069.54	108,448.46
142 R 47590	OT1	OTHER FEDERAL THROUGH STATE	58,404.00	58,404.00	9,488.66	16.25	48,915.34	9,488.66
142 R 47189	OT2	EISENHOWER PROF DEVELOPMENT ST	81,123.00	81,123.00	10,012.46	12.34	71,110.54	6,474.86
142 R 47590	OVR	OTHER FEDERAL THROUGH STATE	42,335.00	42,335.00	10,576.24	24.98	31,758.76	3,513.81
142 R 47147	21C	SAFE AND DRUG-FREE SCHOOLS-ST	145,334.00	145,334.00	22,681.40	15.61	122,652.60	22,681.40
142 R 47143	890	SPECIAL EDUCATION - GRANTS TO	54,215.00	54,215.00	5,364.85	9.90	48,850.15	5,364.85
142 R 47143	895	SPECIAL EDUCATION - GRANTS TO	0.00	0.00	-4,263.64	0.00	4,263.64	0.00
142 R 47303	CLP	CLP-LEA REOPENING	0.00	0.00	60,000.00	0.00	-60,000.00	60,000.00
142 R 47301	CRS	ESSER-CARES ACT	0.00	0.00	184,017.87	0.00	-184,017.87	2,434.65
142 R 47143	IDS	SPECIAL EDUCATION - GRANTS TO	0.00	0.00	4,263.64	0.00	-4,263.64	0.00
142 R 47143	IDT	SPECIAL EDUCATION - GRANTS TO	0.00	0.00	3,822.39	0.00	-3,822.39	3,822.39
142 R 47141	T1N	TITLE 1 GRANTS TO LOCAL EDUC A	35,930.00	35,930.00	1,750.00	4.87	34,180.00	1,750.00
Grand Revenue Totals			1,829,613.00	1,829,613.00	551,796.11	30.16	1,277,816.89	340,711.46

Number of Accounts: 17

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

		2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21
	<u>Acct</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Balance - YTD Act</u>	<u>Monthly Activity</u>
143 E 73100 --- --- ----- ---	FOOD SERVICE	1,176,125.00	1,176,125.00	268,644.10	22.84	907,480.90	98,869.01
<hr/> Grand Expense Totals		1,176,125.00	1,176,125.00	268,644.10	22.84	907,480.90	98,869.01

Number of Accounts: 85

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

		2020-21	2020-21	2020-21	2020-21	Unencumbered	October 2020-21	
<u>Acct</u>		<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>Balance - YTD Act</u>	<u>Monthly Activity</u>	
143 R 43521	000	LUNCH PAYMENTS - CHILDREN	170,000.00	170,000.00	10,620.40	6.25	159,379.60	-136.21
143 R 43522	000	LUNCH PAYMENTS - ADULTS	22,150.00	22,150.00	2,883.25	13.02	19,266.75	1,652.50
143 R 43523	000	INCOME FROM BREAKFAST	725.00	725.00	0.00	0.00	725.00	0.00
143 R 43525	000	A LA CARTE SALES	34,250.00	34,250.00	7,501.75	21.90	26,748.25	1,773.00
143 R 43990	000	OTHER CHARGES FOR SERVICES	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00
143 R 44110	000	INVESTMENT INCOME	3,750.00	3,750.00	132.70	3.54	3,617.30	20.53
143 R 46520	000	SCHOOL FOOD SERVICE	10,750.00	10,750.00	0.00	0.00	10,750.00	0.00
143 R 47111	000	USDA SCHOOL LUNCH PROGRAM	556,500.00	556,500.00	114,460.28	20.57	442,039.72	71,362.80
143 R 47112	000	USDA COMMODITIES	93,500.00	93,500.00	15,123.93	16.18	78,376.07	6,679.32
143 R 47113	000	USDA BREAKFAST	253,500.00	253,500.00	90,665.52	35.77	162,834.48	39,870.92
143 R 47114	000	USDA - ESP SNACK PROGRAM	18,000.00	18,000.00	0.00	0.00	18,000.00	0.00
Grand Revenue Totals			1,176,125.00	1,176,125.00	241,387.83	20.52	934,737.17	121,222.86

Number of Accounts: 42

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

ELIZABETHTON CITY SCHOOLS

REQUEST FOR PROPERTY / EQUIPMENT SALE / DISPOSAL

The following items are hereby declared surplus property/equipment of no value or valued at less than \$250.00. Since these items are no longer useful to the Elizabethton City School System, they may be sold at a fair price to any person interested in purchasing them, given away or disposal may be made in an appropriate manner.

ITEM: Versa Climber
(Fall over & broke the upper electrical
panel)

INVENTORY TAG NUMBER: 4416

METHOD OF SALE/DISPOSAL: Throw Away / Given to Faculty member
who would like to work on it

SALE/DISPOSAL AUTHORIZED BY: [Signature] DATE: 11-02-20
Principal

AUTHORIZED BY: [Signature] DATE: 11/4/20
Director of Schools

AUTHORIZED BY: _____ DATE: _____
Board Chairman

Elizabethton Lions Club

PO Box 1391
Elizabethton, TN 37644-1391

INVOICE

Invoice#: 4019
Invoice Date: 10/23/2020
Due Date: 11/30/2020

Bill To:

Richard B. VanHuss
604 Allen Avenue
Elizabethton, TN 37643

Description

Amount

2020 Membership Dues:

January, February, March, April, May, June

\$43.00

July, August, September, October, November, December

\$43.00

Total Due: \$86.00

We would like to approve the following Elizabethton High School employees to be signers on the accounts listed that are held at your institution with the Federal ID # of 62-0730716.

Accounts

- Elizabethton High School - Savings
- Elizabethton High School - Student Council
- Elizabethton High School – Tipton Grover Cleveland Memorial Fund
- Elizabethton High School – Crockett Montgomery Scholarship

Signers

- Jonathan Minton
- Joe Diaz
- Kim Kelley

Any changes in signers to the above accounts must be approved by the Board of Education. The current members of the Board of Education are listed below.

Rita Booher
Phil Isaacs
Grover May
Danny O'Quinn
Eddie Pless

Thank you for your assistance in this matter.

Sincerely,

Rita Booher/Board Chair

Grover May, MD/Board Member

Phil Isaacs/Board Vice-Chair

Danny O'Quinn/Board Member

Eddie Pless/Board Member

October 21, 2020

Ms. Rita Booher, Board Chair,
Mr. Richard VanHuss, Director of Schools, and the
Elizabethton City Schools Board of Education
Internal School Funds
804 South Watauga Avenue
Elizabethton, Tennessee 37643

We are pleased to confirm our understanding of the services we are to provide the Elizabethton City Schools for the year ended June 30, 2021. We will audit the combined financial statements - regulatory basis, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Elizabethton City Schools Internal School Funds (the Internal School Funds), and the individual school financial statements – regulatory basis, presented as supplementary information (hereinafter referred to collectively as the financial statements).

We have also been engaged to report on supplementary information other than required supplementary information and the individual school financial statements – regulatory basis that accompany the Internal School Funds' financial statements. We will subject the following other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Schedule of Interfund and Interaccount Transfers by Internal School Fund
2. Schedule of Surety Bond Coverage
3. Schedule of Salary Supplements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

1. Directory of School Officials

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the *Tennessee Internal School Uniform Accounting Policy Manual*, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Internal School Funds and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the Internal School Funds' financial statements. Our report will be addressed to the Chairman and Members of the Board of Education. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Internal School Funds' internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal School Funds' internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Internal School Funds are subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, if any, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you and the appropriate level of management about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under the American Institute of Certified Public Accountants (AICPA) professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Internal School Funds' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Internal School Funds in conformity with the *Tennessee Internal School Uniform Accounting Policy Manual* based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information are reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the aforementioned regulatory basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate under the *Tennessee Internal School Uniform Accounting Policy Manual*. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the aforementioned regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the aforementioned regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with this regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event we are requested by you, or are required by government regulations, subpoena or other legal process, to produce documents or our personnel as witnesses with respect to our engagements for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such requests.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Elizabethton City Schools Department of Education and the State of Tennessee Comptroller's Office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Blackburn, Childers & Steagall, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blackburn, Childers & Steagall, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June 2021, and to issue our report no later than December 31, 2021. Kevin R. Peters is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Blackburn, Childers & Steagall, PLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,700. Note that our fees for the audit of the General Purpose, Federal, and Child Nutrition Funds are included in a separate engagement letter. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to the Elizabethton City Schools Board of Education and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BLACKBURN, CHILDERS & STEAGALL, PLC



Kevin R. Peters, CPA
Member of the Firm

RESPONSE:

This letter correctly sets forth the understanding of the Elizabethton City Schools Board of Education.

By: _____

Title: _____

Date: _____



Smith Elliott Kearns & Company, LLC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Blackburn, Childers & Steagall, CPAs
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, CPAs (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations SOC 2 engagement.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, CPAs in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Blackburn, Childers & Steagall, CPAs has received a peer review rating of *pass*.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
June 19, 2018

October 21, 2020

Ms. Rita Booher, Board Chair,
Mr. Richard VanHuss, Director of Schools, and the
Elizabethton City Schools Board of Education
Internal School Funds
804 South Watauga Avenue
Elizabethton, Tennessee 37643

We are pleased to confirm our understanding of the services we are to provide the Elizabethton City Schools for the year ended June 30, 2021. We will audit the combined financial statements - regulatory basis, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Elizabethton City Schools Internal School Funds (the Internal School Funds), and the individual school financial statements – regulatory basis, presented as supplementary information (hereinafter referred to collectively as the financial statements).

We have also been engaged to report on supplementary information other than required supplementary information and the individual school financial statements – regulatory basis that accompany the Internal School Funds' financial statements. We will subject the following other supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Schedule of Interfund and Interaccount Transfers by Internal School Fund
2. Schedule of Surety Bond Coverage
3. Schedule of Salary Supplements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information:

1. Directory of School Officials

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with the *Tennessee Internal School Uniform Accounting Policy Manual*, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Internal School Funds and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our audit of the Internal School Funds' financial statements. Our report will be addressed to the Chairman and Members of the Board of Education. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Internal School Funds' internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Internal School Funds' internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Internal School Funds are subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, if any, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you and the appropriate level of management about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under the American Institute of Certified Public Accountants (AICPA) professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Internal School Funds' compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Internal School Funds in conformity with the *Tennessee Internal School Uniform Accounting Policy Manual* based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information are reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the aforementioned regulatory basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

You are responsible for including all informative disclosures that are appropriate under the *Tennessee Internal School Uniform Accounting Policy Manual*. Those disclosures will include (1) a description of the regulatory basis of accounting, including a summary of significant accounting policies, and how the regulatory basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information.

You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the aforementioned regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the aforementioned regulatory basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with this regulatory basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

In the event we are requested by you, or are required by government regulations, subpoena or other legal process, to produce documents or our personnel as witnesses with respect to our engagements for you, you will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expense, as well as the fees and expenses of our counsel, incurred in responding to such requests.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Elizabethton City Schools Department of Education and the State of Tennessee Comptroller's Office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Blackburn, Childers & Steagall, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to regulatory agencies or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Blackburn, Childers & Steagall, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory agencies. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in June 2021, and to issue our report no later than December 31, 2021. Kevin R. Peters is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

To ensure that Blackburn, Childers & Steagall, PLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,700. Note that our fees for the audit of the General Purpose, Federal, and Child Nutrition Funds are included in a separate engagement letter. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2018 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to the Elizabethton City Schools Board of Education and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

BLACKBURN, CHILDERS & STEAGALL, PLC



Kevin R. Peters, CPA
Member of the Firm

RESPONSE:

This letter correctly sets forth the understanding of the Elizabethton City Schools Board of Education.

By: _____

Title: _____

Date: _____



Smith Elliott Kearns & Company, LLC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Blackburn, Childers & Steagall, CPAs
and the National Peer Review Committee

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Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, and an examination of service organizations SOC 2 engagement.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Blackburn, Childers & Steagall, CPAs in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Blackburn, Childers & Steagall, CPAs has received a peer review rating of *pass*.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
June 19, 2018



SMS 2.0

Elizabethton, TN

The following pricing for software and services is provided specifically for you. If you would like information on a product or service not included below, please contact your Account Executive.

Per Student Pricing - Tennessee State Contract

State Hosted

Student Management Suite - Additional Functionality

2,476 Students

		Initial Investment	Services	Full 12-Month Recurring Fees	Total
1 Student Management Suite Software					
Additional Functionality					
Food Service	\$ 1.50 / student	\$ -	\$ -	\$ 3,714.00	\$ 3,714.00
Student Management Suite Setup / Training					
Web Hours (18)		-	3,600.00	-	3,600.00
Consultative Services - Student		-	200.00	-	200.00
Project Management		-	660.00	-	660.00
Subtotal Student Management Suite		\$ -	\$ 4,460.00	\$ 3,714.00	\$ 8,174.00
2 Total Student Management Suite Solution					\$ 8,174.00

Pricing Footnotes

¹ The contract term for the module(s) listed on this proposal will coincide with the contract term for the Core Package - Base Functionality.

² Pre-printed forms for report cards can only be printed using supported laser printers.

Skyward PaC software requires client access to utilize features that integrate with Microsoft products Excel and Word.

Skyward Web based products like EA+ do not require client access to Microsoft Office products.

Crystal Reports can be purchased directly from Skyward for additional custom reporting functionality and/or web Custom Reports.

Third-party product licenses may be subject to an annual increase.

Skyward requires an SSL (Secure Socket Layer) certificate to run any web-based applications.

Skyward's IT Services can provide you more information including cost and installation of an SSL certificate.

Training Footnotes

Skyward consultation and training is sold as a number of days and web hours identified on the proposal. The number of days and hours sold is an estimate of customer needs based on a combination of preliminary information gathered from the customer prior to the sale and Skyward's past training experience. It will be at the discretion of the Skyward and Customer Project Managers to use the days and web hours in a manner that best suits the customer. Any time spent by Skyward consultants for preparation, follow up, and the creation of training materials or other deliverables is also considered billable and will be deducted from this consulting time at the consulting rate. The customer can purchase additional consulting hours if more consulting time is needed.

Web training allows Skyward to remotely present, discuss, and review our product directly with you. This application utilizes the Internet and is conducted live between your staff (at their own workstation) and a Skyward service representative without the need for them to travel to your location, providing you with a lower cost of training and/or implementation along with greater flexibility of your installation timeline.



Custom Forms (Checks, W-2's, etc.) and Peripherals

Nelco is the exclusively recommended supplier of preprinted, blank laser, pressure seal (blank and preprinted) checks and MICR toner cartridges. To request free samples or to place your order, visit www.skywardforms.com or contact Nelco's customer service center at 1-800-266-4669.

School Technology Associates, Inc. has worked with Skyward for over 25 years and offers a complete line of hardware, software, service, and support for peripheral equipment needed to run Skyward's Food Service, Fixed Assets, and TrueTime software. All items have been completely tested by Skyward and are in use by other Skyward customers nationwide. If the district opts to use an optional third-party reader, please contact STAi for approved hardware and system quote. These readers and the interface software are sold independently of Skyward.

Dan Hoerl, President
School Technology Associates, Inc.
sales@k12sta.com
support@k12sta.com

Your one-stop source for your Skyward needs.
(877) 436-4657 - Toll Free Order Line
www.k12sta.com

BMI Systems Group is a full service systems integrator specializing in creating procedures, software applications and sourcing supplies, and scanning hardware for automating and integrating advanced data collection systems with your current applications. We have built our reputation by developing and marketing reliable and cost effective systems designed to work in conjunction with your organization's Skyward School Business Suite Solution.

BMI Systems Group has interfaced with Skyward's Fixed Asset Module for over 8 years with many successful installations. For over 27 years, BMI Systems Group has designed and installed innovative solutions that consistently perform well in real world situations. Our products are in over 500 School Districts in 47 of the 50 states. Please visit our website: www.bmisys.com.

Recurring Fee Information

Annual Recurring Support Fee

- Unlimited software support requests for designated support contacts
- Live chat support
- Periodic product webinars
- Quarterly customer newsletter

Annual Recurring Software Fees

- Product updates throughout the year
- State and Federal required reports

Terms and Conditions

- See attached Terms and Conditions page for further information.
The Terms and Conditions page must be executed by an authorized representative.



TERMS AND CONDITIONS

All proposals are valid for 30 days from date of proposal.

Payment Terms:

1. **Skyward Initial Investment Fee (if applicable)**
If Core Sale: 100% payment due upon installation of software onto Customer's system or access to Skyward data through hosting services.
If Non-Core Sale: 100% payment due upon execution of Terms and Conditions or acceptance of proposal.
2. **Professional Services**
 - a. **Installation and Training Services**
If Core Sale: Payment for all training and installation services due upon installation of any Skyward programs onto Customer's system or access to Skyward data through hosting services.
If Non-Core Sale: 100% billed upon execution of Terms and Conditions or acceptance of proposal.
Installation and Training Services hours must be used within 12 months of installation. Unused hours will be forfeited and are not refundable.
All training days described in the proposal may be utilized by Customer for a period of up to twelve (12) months following the implementation of each software module to which the training pertains. Any training days that are not utilized by Customer within the time provided will expire and are non-refundable.
 - b. **Project Management / Consultative Services**
Payment due upon execution of Software License Agreement, Terms and Conditions or acceptance of proposal.
All Project Management / Consultative Services days described in the proposal may be utilized by Customer for a period of up to twelve (12) months following the implementation of each software module to which these days pertain. Any Project Management / Consultative Services days that are not utilized by Customer within the time provided will expire and are non-refundable.
 - c. **Data Migration Fees**
If Core Sale: Payment for all data migration services due upon installation of any Skyward programs onto Customer's system or access to Skyward data through hosting services.
If Non-Core Sale: 100% billed upon execution of Terms and Conditions or acceptance of proposal.
Data used for the data migration must come from one system.
 - d. **Custom Programming / Programming Condition(s) of Sale**
Billed upon completion.
3. **Skyward Full 12-Month Recurring Fees**
If Core Sale: Skyward 12-Month Recurring Fees will be prorated from date of installation of software onto Customer's system or access to Skyward data through hosting services, through June 30th or August 31st as designated within the signature section.
If Non-Core Sale: Skyward 12-Month Recurring Fees will be prorated from the first day of training through June 30th or August 31st as designated within the signature section.
Subsequent years of Skyward 12-Month Recurring Fees will be billed on a fiscal year basis and due on the 1st day of the fiscal year.
4. **Third Party Software, Hardware and Related Services**
Payment due upon delivery of product and / or services.
5. **Third Party 12-Month Recurring Fees**
Third Party 12-Month Recurring Fees will be billed upon start of fees as indicated by the third party vendor. For the initial year, the fees will be prorated through the end of the Customer's current fiscal year if permission has been granted by said vendor. Subsequent years will renew under the same terms.
6. **Scheduling of Installation**
Installation of software must occur within 12 months of purchase. Purchases made subsequent to this sale will be quoted at the then-current price.
7. **Taxes**
If any authority imposes a duty, tax, levy or fee, excluding those based on Skyward's net income, upon the Skyward products, materials, or Skyward services, then Customer agrees to pay the amount specified and Customer is solely responsible for any personal property taxes for the Skyward products from the date they were acquired.

Customer agrees to the terms and conditions listed above and set forth in the proposal.

First Day of Fiscal Year: _____

Customer Signature

Printed Name

Date

Beth Wilson

From: Beth Wilson
Sent: Wednesday, November 4, 2020 8:02 AM
To: Beth Wilson
Subject: FW: Reminder on P-EBT Weekly Reporting

From: Richard VanHuss <richard.vanhuss@ecschoools.net>
Sent: Tuesday, November 3, 2020 5:17 PM
To: Beth Wilson <beth.wilson@ecschoools.net>
Subject: Fwd: Reminder on P-EBT Weekly Reporting

We need to make sure we stay on top of this.

Sent from my iPhone

Begin forwarded message:

From: Devin Stone <Devin.Stone@tn.gov>
Date: November 3, 2020 at 5:13:57 PM EST
Cc: P-EBT DHS <P-EBT.DHS@tn.gov>
Subject: **Reminder on P-EBT Weekly Reporting**

Good afternoon School Directors,

We are sending this email as a reminder and to provide further guidance on our request for you to report the status of P-EBT cards distributed to families. As a reminder:

- If parents come to pick up the card, please ask them to show a valid ID.
- **As you provide cards to families, check each of their children's names off the master list provided by TDHS and notate the date the card is given to the family.**
- Please **report** to us **weekly** (each Monday for the prior week) **how many cards have been picked up**, even if 0, by sending an email to P-EBT.DHS@tn.gov.
- **Load your updates/modifications for each student to your district list found in the P-EBT Admins folder at TN Share.**
 - a. **This includes adding the date the card is received at the school and the date the card is given to the family. *Do not modify any of the existing columns.*** This can be accomplished by adding two (2) columns to the right of column M (School Zip). Add one (1) column to collect **"Date Card Received by School"** and another column to collect **"Date Card Delivered to Family"** in month/day/year format. We will continue to strategize to identify methods for more simplistic reporting.
 - b. For private schools or charter schools that operate the National School Lunch Program as an independent entity, additional communication will be provided to you regarding updating your list.

- After 30 days of receiving the card if no family claims the benefits, please send it back to us for disposal at:
Tennessee Department of Human Services
Family Assistance Office of SNAP Policy
James K. Polk Building
505 Deaderick Street
Nashville, TN 37243

Should you have any questions about this process and your role in it, please e-mail us at P-EBT.DHS@tn.gov.

We are grateful for your assistance and for your service to Tennessee families.



Devin Stone | Director of Communications
Public Information and Legislative Office
James K. Polk Building, 17th Floor
505 Deaderick Street, Nashville, TN 37243
p. 615.313.5786 c. 615-210-2732
devin.stone@tn.gov
tn.gov/humanservices

From: Devin Stone
Sent: Friday, October 2, 2020 2:35 PM
Cc: P-EBT DHS <P-EBT.DHS@tn.gov>
Subject: Update on P-EBT Round 1 and Communication to Qualifying Families



Dear School Provider,

This year, the Tennessee Department of Human Services (TDHS) was excited to expand the services we provide families across the state by launching the Pandemic Electronic Benefit Transfer (P-EBT) program. As you know, children depend on their schools for nutrition and P-EBT is designed to provide families with financial resources to help within the home when students cannot physically be in a classroom due to the pandemic.

The application period for P-EBT benefits covering school meals missed in March, April, and May of school year 2019-2020 ended in August, however, we know there are a number of families who qualified for those benefits that did not apply. In a good faith effort to give those families who want to receive these benefits an opportunity to do so, our department is sending schools across the state, including yours, P-EBT cards for these qualifying families to pick up.

You will be provided a master list of those qualifying children who attended your school last spring who have not yet received P-EBT benefits. Our vendor will be mailing you individual letters addressed to each

of these students that contain a P-EBT card and instructions how to use it. These cards should arrive at the same time and will provide your students with important resources. We need your help to ensure they receive them.

What we need you to do:

- Please keep all of these letters in a secure and locked location that's **only** accessible to approved staff and make a note of the day you receive the letters.
- Please contact the families of these students through the channels that you feel will be best to reach them and let them know their P-EBT card is available to pick up. To help, we have enclosed a sample letter that you can send home with children, email to parents, or send through traditional mail if you believe that will be more effective. These letters are provided in English, Spanish, Somali, and Arabic languages. Please add your school address and logo if you have one to the letter.
- If your school utilizes social media, please post/tweet the below message:
Attention Parents! If you missed the deadline to apply for P-EBT in August, you may now be eligible to #PickUpYourCard at our front desk. Contact us to see if you qualify.
- When parents come to pick up the card, please ask them to show a government issued ID and check their names off the master list we provide.
- Please report to us weekly how many cards have been picked up by sending an email to P-EBT.DHS@tn.gov.
- Please post the included flier in a location that will be visible to parents visiting your school. If your school is a community eligibility school, please post the flier with the green "Why Am I Getting It" background. If your school is not a community eligibility school, please post the flier with the blue "Why Am I Getting It" background. Additionally, we have enclosed fliers in Spanish, Somali, and Arabic languages for you to post if you have families that speak those languages.
- After 30 days of receiving the card if no family claims the benefits, please send it back to us for disposal at:
Tennessee Department of Human Services
Family Assistance Office of SNAP Policy
James K. Polk Building
505 Deaderick Street
Nashville, TN 37243

Should you have any questions about this process and your role in it, please e-mail us at P-EBT.DHS@tn.gov.

We are grateful for your assistance and for your service to Tennessee families.



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ELIZABETHTON CITY SCHOOLS

2021 K-12 CALENDAR 2022

AUGUST 2021					SEPTEMBER 2021					OCTOBER 2021				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
2 TEACHER INSERVICE DAY	3 TEACHER INSERVICE DAY	4 TEACHER WORKDAY	5 	6 TEACHER WORKDAY			1	2	3 PR					1
9 FIRST FULL DAY	10	11	12	13	6 LABOR DAY	7	8	9	10	4	5	6 X	7	8
16	17	18	19	20	13	14	15	16	17 PARENT TEACHER CONF.	11	12	13 FALL BREAK	14	15
23	24	25	26	27	20	21	22	23	24	18	19	20	21	22 PD DAY
30	31 18				27	28	29	30 20		25	26	27	28	29 15
NOVEMBER 2021					DECEMBER 2021					JANUARY 2022				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
1 PD DAY	2	3	4	5			1	2	3	3 PD DAY	4 TEACHER WORKDAY	5	6	7
8	9	10	11	12	6	7	8	9	10	10	11	12	13	14
15	16	17 PR	18	19	13	14	15	16 13	17 X	17 MARTIN LUTHER KING DAY	18	19	20	21
22	23	24 THANKSGIVING		26	20 CHRISTMAS BREAK					24	25	26	27	28
29	30 18				27	28	29	30	31	31 18				
FEBRUARY 2022					MARCH 2022					APRIL 2022				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
	1	2	3	4 PR		1	2	3	4					1
7	8	9	10	11	7	8	9	10	11 X	4	5	6	7	8
14	15	16	17	18	14	15	16	17	18	11	12	13	14	15 GOOD FRIDAY
21 PD DAY	22 PD DAY	23	24	25	21	22	23	24 18	25 PD DAY	18	19	20	21	22 PR
28 18					28	29	30	31		25	26	27	28	29 19
MAY 2022					KEY									
MON	TUE	WED	THU	FRI	1ST SEM DAYS: 84 2ND SEM. DAYS: 89 173 - STUDENT DAYS 7 - PROF. DEV. DAYS 180 - TOTAL DAYS 4 - TEACHER WORKDAYS 3 - ALT. INSERVICE DAYS 2 - TEACHER INSERVICE HOLIDAYS AND BREAKS 7 - PROF. DEV. DAYS 3 - ABBREVIATED DAYS: GRADES K-5 (8:00 - 11:46 AM); GRADES 6-12 (7:45-11:16 AM) 1 - P/T CONF. DAY: GRADES K-5 (8:00 - 11:00 / 12:00 - 3:00); GRADES 6-12 (7:45 - 11:00 / 12:00 - 2:45); (LUNCH FROM 11:00 - 12:00) PR - PROGRESS REPORTS X - END OF GRADING PERIOD - FIRST/LAST STUDENT DAY 6 - STOCKPILED INCREMENT WEATHER DAYS BOARD APPROVAL DATE: 12/17/19									
2	3 PD DAY	4	5	6										
9	10	11	12	13										
16	17	18	19	20										
23	24 X	25 TEACHER WORKDAY	26	27										
30 MEMORIAL DAY	31 16													

ELIZABETHTON CITY SCHOOLS

2022 K-12 CALENDAR 2023

AUGUST 2022					SEPTEMBER 2022					OCTOBER 2022				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
1 TEACHER INSERVICE DAY	2 TEACHER WORKDAY	3 	4 ELECTION DAY TEACHER WORKDAY	5 TEACHER INSERVICE DAY				1	2 PR	3	4	5 X	6	7
8 FIRST FULL DAY	9	10	11	12	5 LABOR DAY	6	7	8	9	10	11	12	13	14
15	16	17	18	19	12	13	14	15	16 PARENT TEACHER CONF.	17	18	19	20	21
22	23	24	25	26	19	20	21	22	23	24	25	26	27	28
29	30	31 19			26	27	28	29	30 20	31				
NOVEMBER 2022					DECEMBER 2022					JANUARY 2023				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
	1	2	3	4				1	2	2 TEACHER WORKDAY	3 PD DAY	4	5	6
7 PD DAY	8 ELECTION DAY PD DAY	9	10	11	5	6	7	8	9	9	10	11	12	13
14	15	16 PR	17	18	12	13	14	15 12	16 X	16 MARTIN LUTHER KING DAY	17	18	19	20
21	22	23	24	25	19	20	21	22	23	23	24	25	26	27
28	29	30 17			26	27	28	29	30	30	31 19			
FEBRUARY 2023					MARCH 2023					APRIL 2023				
MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI	MON	TUE	WED	THU	FRI
		1	2	3 PR			1	2	3	3	4	5	6	7 GOOD FRIDAY
6	7	8	9	10	6	7	8	9	10 X	10 PD DAY	11	12	13	14
13	14	15	16	17	13	14	15	16	17	17	18	19	20 PR	21
20 PD DAY	21 PD DAY	22	23	24	20	21	22	23	24 18	24	25	26	27	28 18
27	28 18				27	28	29	30	31					
MAY 2023					KEY									
1	2	3	4	5	1ST SEM DAYS: 84 2ND SEM. DAYS: 89									
8 PD DAY	9	10	11	12	173 - STUDENT DAYS 7 - PROF. DEV. DAYS 180 - TOTAL DAYS									
15	16	17	18	19		4 - TEACHER WORKDAYS					3 - ALT. INSERVICE DAYS			
22	23	24 TEACHER WORKDAY	25 16	26		2 - TEACHER INSERVICE					HOLIDAYS AND BREAKS			
29 MEMORIAL DAY	30	31				7 - PROF. DEV. DAYS				3 - ABBREVIATED DAYS: GRADES K-5 (8:00 - 11:46 AM); GRADES 6-12 (7:45-11:16 AM)				
						1 - P/T CONF. DAY: GRADES K-5 (8:00 - 11:00 / 12:00 - 3:00); GRADES 6-12 (7:45 - 11:00 / 12:00 - 2:45); (LUNCH FROM 11:00 - 12:00)				PR - PROGRESS REPORTS				
					X - END OF GRADING PERIOD					6 - STOCKPILED INCLEMENT WEATHER DAYS				
					- FIRST/LAST STUDENT DAY					BOARD APPROVAL DATE:				

**JACKSON, SHIELDS, YEISER, HOLT,
OWEN & BRYANT
262 GERMAN OAK DRIVE
CORDOVA, TENNESSEE 38018
(901) 754-8001**

**STATEMENT
For Period Ending 09/30/2020**

Elizabethton School District
Corey Gardenhour
Superintendent of Schools
804 South Watauga Ave
Elizabethton TN 37643

ACCOUNT NO.
STATEMENT NO:

Page: 1
10/13/2020
1949-000M
143

General Labor Relations

	HOURS	
09/03/2020 DDO	Phone conference with Mr. VanHuss regarding parent complaints about attendance of employee children; Follow-up email and phone communications about that issue;	0.50
09/09/2020 DDO	Review and propose revisions to proposed contract with CER Consortium; Send to Mr. VanHuss; Reviewed agreement, including web-based terms and conditions, with Certica; Phone conference with J. Hutchins regarding employees who are relatives	1.50
09/10/2020 DDO	Highlight selected language and send copy of Certica terms and conditions to Mr. VanHuss; Phone conference with Mr. VanHuss to review Certica agreement and proposed CER agreement;	0.80
09/11/2020 DDO	Phone conference with Mr. VanHuss concerning report to DCS and release of child to parent	0.10
09/14/2020 DDO	Review and reply to email message regarding vendor's response to proposed contract revisions	0.20
09/16/2020 DDO	Phone conference with J. Hutchins regarding information request from State Board; Communications with Mr. VanHuss regarding allegations of employee misconduct	1.00
09/17/2020 DDO	Further communications regarding report of alleged misconduct; Revise and send draft suspension letter	0.70
09/18/2020 DDO	Phone conference with attorney for another district in consortium concerning revised terms in CER agreement; Phone conference with Mr. VanHuss regarding the attorney conversation and miscellaneous	

General Labor Relations

		HOURS	
	questions; Review board policies and statutes and email preliminary results to Mr. VanHuss	1.00	
09/21/2020	DDO Phone conference with attorney for member of school consortium about revisions to CER contract; Email Mr. VanHuss regarding the conversation	0.60	
09/22/2020	DDO Phone conference with Mr. VanHuss regarding letter from guardian's attorney; Review documents related to the student	0.40	
09/23/2020	DDO Research issues related to student request for enrollment	1.20	
09/25/2020	DDO Phone conference with Mr. VanHuss regarding potential response to letter from attorney; Phone conference with Mr. VanHuss regarding potential report to parent of non-school activity; Review and reply to email from M. Newman regarding after school care services	1.10	
09/28/2020	DDO Phone conference with Mr. VanHuss and J. Minton concerning response to request for student enrollment and about possible extension of property lease; Review email with follow-up information; Send state board rule to Mr. VanHuss	1.20	
09/29/2020	DDO Phone conference with Mr. VanHuss and J. Hutchins regarding issues of student enrollment and employment decisions; Review and draft revisions to proposed board resolutions; Draft letter to guardian's attorney regarding request for student enrollment and send for review; Finalize and send letter to attorney; Review agreement for license to use parking lot and send comments to Mr. VanHuss; REview and reply to email messages from principal and Mr. VanHuss regarding sex offenders on school property; Review revisions made by other districts and the consortium to CER agreement and send comments to Mr. VanHuss;	3.50	
09/30/2020	DDO Review and reply to email from J. HUTchins regarding employee termination; Email communications with Mr. VanHuss regarding proposed board resolutions.	0.40	
	FOR PROFESSIONAL SERVICES RENDERED	<u>14.20</u>	<u>2,769.00</u>
	Postage Expense		<u>0.50</u>
	TOTAL EXPENSES THROUGH 09/30/2020		0.50
	PREVIOUS BALANCE		\$1,280.43
	TOTAL CURRENT WORK		2,769.50

Elizabethton School District

General Labor Relations

Page: 3
10/13/2020
1949-000M
143

ACCOUNT NO.
STATEMENT NO:

09/18/2020 Payment received. - Ck#10058440

-1,280.43

AMOUNT DUE

\$2,769.50

CONFIDENTIAL/PRIVILEGED ATTORNEY/CLIENT COMMUNICATION

*** Payment due on receipt. Note: Some expenses that appear on current statement could be from previous month work due to our receipt of these charges late.**