

ELIZABETHTON CITY SCHOOLS BOARD OF EDUCATION

REGULAR SCHEDULED MEETING

Tuesday, January 21, 2020, @ 6:30 PM

Board members

Rita Booher | Dr. Grover May | Phil Isaacs | Eddie Pless | Danny O'Quinn | Veronica Watson (Student Liaison)

The Elizabethton Board of Education will meet on Tuesday, January 21, 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

A. Recognition of the Elizabethton High School sports announcers and technical staff for their wonderful support.

Jason Holly

Tom Taylor

Tony Briggs

Stacy Street

Ryan Presnell

Richard VanHuss

Nic Miller

Kelly Buckles

Tommy Tipton

B. Recognition of the T. A. Dugger Jr. High School football team for their successful year.

5. TIME FOR CITIZENS TO SPEAK

A. We received no requests for citizens to speak.

6. CONSENT AGENDA

A. Minutes of Regular Meeting: December 17, 2019.

B. Approve General Purpose Fund Financial Statement, December 30, 2019.

C. Approve Federal Projects Fund Financial Statement, December 30, 2019.

D. Approve School Nutrition Fund Financial Statement, December 30, 2019.

E. Approval of travel for Central Office employees to attend Skyward training in St. Pete Beach, Florida, February 26, 2020, through February 28, 2020.

Those attending are:

Travis Thompson

Charlene Ray

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 not 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.

Cindy Walker
Ruth Pietrowski

- F. Equipment Disposal Request from Travis Hurley, Principal at East Side Elementary School for the disposal of an Epson Projector for SmartBoard, Model No. MSFF01123562 that no longer works.
- G. Equipment Disposal Request from Principal Jon Minton for the disposal of a large wooden box used to store posters, 17 Glencoe Health books (2003), 62 Glencoe Health books (2009) and three sample textbooks.
- H. Approve permission for Russell Bennett, Graduate Student at Milligan College, to conduct research for his thesis as a requirement for the Master of Education Program at Milligan College, with the study to be done at Elizabethton High School.
- I. Approve permission for Matthew Young, Graduate Student at Milligan College, to conduct research for his thesis as a requirement for the Master of Education Program at Milligan College, with the study to be conducted at Elizabethton High School and T. A. Dugger Jr. High School.

7. REPORT - DIRECTOR OF SCHOOLS/BOARD MEMBERS

New Position: Melenda Perry, Asst. Girls' Basketball Coach at TAD to Asst. to the Teacher at TAD, effective 1-7-2020

New Hire: Margaret Abby Baker, Asst. to the Teacher at TAD, effective 12-16-2019, James Hatley, Bus Driver, Systemwide, effective 12-19-2019, Bettina Lavoie, Cook at EHS, effective 1-7-2020, Josh Malone, Custodian at ESE, effective 12-11-2019.

Resignation: Jordan Carder, Asst. to the Teacher at WSE, effective 12-20-19, David Whaley, Asst. to the Teacher at TAD, effective 12-20-19.

Dismissal: James Hilton, Bus Driver, effective 12-11-19.

Transfer: Esther Lenichek, Transfer from full-time Cook at EHS to full-time Custodian at EHS, effective 12-13-2019, Charlotte Bennett, Transfer from full-time Cook at EHS, to full-time Custodian at EHS, effective 12-20-2019, Seidena Malone, transfer from part-time Cook at EHS, to full-time cook at EHS, effective 12-13-2019, Melenda Perry, Transfer from Asst. Girls' Basketball Coach at TAD to Asst. Girls' Basketball Volunteer Coach at TAD, effective 1-7-2020, Tamara Nicole Street, transfer from Substitute Cook system-wide to part-time Cook at EHS, effective 12-20-19, Matthew Tynes, transfer from Interim Teacher at WS to Interim Teacher at ESE, effective 12-16-19.

Leave of Absence: Rebecca Leanne Combs, effective 1-16-2020 through 2-14-2020, Amber Ebarb, effective 1-27-2020 through May 7-2020, Samantha Lee, effective 12-5-19 through 12-19-2019, J. Eric Wampler, effective 12-2-19 through 12-13-19, Craig Emmert, effective 1-27-2020 through 2-7-2020.

Other: Heather Boatman, Interim Position Ended, effective 11-15-2019.

8. OTHER

- A. Director's Update
- B. Board Reports
- C. Student Liaison's Report
- D. School Report presented by Principal Eric Wampler, for Harold McCormick Elementary School.

9. REGULAR AGENDA

- A. Approval of Engagement Letters from Blackburn, Childers and Steagall, PLC, for the June 30, 2020 audits of the Internal Activity Funds and the Board of Education.

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B. Authorization for the Director of Schools to draft a Resolution to City Council to refinance school bonds and to use the proceeds from the half-cent sales tax in an amount not to exceed 1.2 million dollars for the renovation projects at T. A. Dugger Jr. High School.

10. **FOR YOUR INFORMATION**

11. **ADJOURN**

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.

ELIZABETHTON CITY SCHOOLS BOARD OF EDUCATION
REGULAR SCHEDULED MEETING
Tuesday, December 17, 2019 6:30 PM
Mack Pierce Board Room

The Elizabethton Board of Education met in a regular meeting on Tuesday, December 17, 2019, at 6:30 PM, at Mack Pierce Board Room.

Attendance Taken at 6:30 PM.

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

CALL TO ORDER

MOMENT OF SILENCE

PLEDGE TO THE FLAG

STUDENT RECOGNITION

Recognition of the 2019 State Football Champions, the Elizabethton Cyclone Football team.

Mr. Holt and Coach Witten acknowledged the senior players for the EHS Football team's 2019 State Football Championship. Ms. Booher presented the team with a signed football to be placed in the trophy case at EHS.

APPROVE CONSENT AGENDA AND REGULAR AGENDA

Motion was made by Phil Isaacs, second by Eddie Pless approve consent and regular agenda Motion carried.

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

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2

TIME FOR CITIZENS TO SPEAK

No citizens were present to speak.

CONSENT AGENDA

Minutes of Regular meeting: November 19, 2019.

Approve General Purpose Fund Financial Statement, November 30, 2019.

Approve Federal Projects Fund Financial Statement, November 30, 2019.

Approve School Nutrition Fund Financial Statement, November 30, 2019.

Approve out of state field trip for Jessica Mowry's Gifted Enrichment Program at T. A. Dugger Jr. High School, to travel by air to Kennedy Space Center and Universal Studios February 27, 2020 through March 1, 2020 incorporating many of the ideas that are being taught within their class this year. (Please see attached document for additional details.)

Approve Federal Projects Budget Amendment #1FP for Fiscal Year 2019-2020.

Approve permission for Chris Feathers to conduct dissertation research via an online survey of Teachers and Administrators. (Please see attached documentation).

Equipment Disposal Request from Jon Minton, Principal at EHS for the disposal of a curved wooden table that is broken.

Equipment Disposal Request from John Wright, Principal at West Side Elementary for the disposal of approximately 60 folding chairs and old playground equipment.

Equipment Disposal Request from Brian Culbert, CTE Director at EHS for the disposal of a non-working Emerson Television.

Approve Revised Board Policy 4.600 Grading System, Second Reading.

REPORT - DIRECTOR OF SCHOOLS/BOARD MEMBERS

OTHER

Director's Update

Dr. Gardenhour stated it had been a wonderful month with the State Football Championship. He also stated how good he felt at the championship game and seeing a wall of orange and white. We appreciate everyone that attended and took part in the game and celebrations.

Dr. Gardenhour updated everyone on the STEM lab at EHS. We have a compliant bidder, Armstrong Construction, working with them to get the contract and begin work.

We appreciate Tom Taylor and Nicole Moore for their work broadcasting from each school this past semester in the middle of the day. We had a lot of people watching and will be doing this once a semester at each school. We've also had a lot of positive comments from the community.

We've also completed our Federal paperwork and will be looking at the COPS Grant to get it up and running.

We have met with Trane about an energy audit and will be looking at our HVAC systems as well as lighting. We'll be specifically looking at the air handlers in our gyms and HVAC needs at HME and as well as lighting within the system. The audit will take around four or five months to complete and we will have numbers at that time to bring to the Board.

We have started an annual tradition this year with our preschool children. They came up ate pizza and decorated cookies with the Central Office staff. It was a great day!

We are working again with Lobaki. They're looking at working with us a little closer. We appreciate Alex, Jon, Vince and Jason Clevinger trying to bring jobs to Elizabethton. Our goal would be to try to help them relocate to the workforce development building. It would be great for our students to move onto the world of work.

We have installed halo vape sensors. We're trying to crack down on vaping and keeping our kids safe.

We're at the start of the budget process and are going to try to be finished with that by March as Ms. Wilson would like to see her daughter play softball this year. We're going to work hard and try to do that a little earlier this year. Please get your budget

requests into Beth as soon as possible.

Thank you to Dr. Newman and the calendar committee. The 2020-2021 Calendar is on the Agenda to be approved tonight.

Thank you to City Council for working so closely with us and considering the things we do in the school system. Thank you for your support.

Board Reports

Student Liaison's Report

School Report

School Report by Mr. Jon Minton, Principal at EHS. The EHS Choral Department will provide musical entertainment as well.

Principal Jon Minton addressed the Board with a School Report from Elizabethton High School. He thanked his teachers and staff for their hard work. He also reported on the various programs and how those will increase enrollment at EHS. The attendance team at EHS is providing incentives to reward attendance to those who are chronically absent or have missed more than 10% of the school year. Our Band continues to maintain its near 20% of the school population. Our Choral Department has placed five students at the Tennessee All-State East Chorus this year. The newly remodeled Commons Area is being used all the time, and we continue to get compliments on the way it looks. New community partnerships were developed this year. EHS is offering a variety of new courses, like yoga, Crossfit, and strength and fitness training. Mr. Minton thanked his entire staff, School Board, Dr. Gardenhour, Administrators, and feeder schools.

STUDENT LIAISON'S REPORT

REGULAR AGENDA

Approve the part-time Title I Computer Lab Assistant position and the Title I Teacher Assistant position at Harold McCormick Elementary be converted to full-time positions. This request would be funded with Title I funds at Harold McCormick.

Motion was made by Eddie Pless, second by Phil Isaacs to approve the part-time Title I Computer Lab Assistant position and the Title I Teacher Assistant position at Harold McCormick Elementary be converted to full-time positions. This request would be funded with Title I funds at Harold McCormick. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover
Absent

May:

Danny
Absent

O'Quinn:

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2 This item is to move people from part-time to full time.

Approve credit card account for system travel with credit limit of \$25,000.00.

Motion was made by Phil Isaacs, second by Eddie Pless to approve credit card account for system travel with a credit limit of \$25,000.00. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover
Absent

May:

Danny
Absent

O'Quinn:

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2 This is to allow us to be able to have a system travel card.

Checks are no longer accepted for hotel stays. These cards would be signed out at Central Office and returned with proper receipts. Mr. Pless asked if the cards were

open to anyone in the system. Dr. Gardenhour stated they would be checked out and secured and used for travel.

Approve Proposed Elizabethton City Schools K-12 Calendar for the 2020-2021 School Year.

Motion was made by Eddie Pless, second by Phil Isaacs to approve the 2020-2021 ecs calendar. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover
Absent

May:

Danny
Absent

O'Quinn:

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2 Thanks to the work of our teachers on the calendar and Dr. Newman for leading the work.

Approve an amount not to exceed \$13,500.00 for Architectural and Engineering fees to Thomas Weems Architect, for the T. A. Dugger Jr. High School project.

Motion was made by Eddie Pless, second by Phil Isaacs to approve an amount not to exceed \$13,500.00 for Architectural and Engineering fees to Thomas Weems Architect for the T. A. Dugger Jr. High School project. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover
Absent

May:

Danny
Absent

O'Quinn:

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2 Dr. Gardenhour stated we were trying to get a better idea on the work that needs to be done at T. A. Dugger. We will have schematic drawings in order to see what improvements will be done.

Approve the purchase of Avigilon Access Control Security/Camera System for Elizabethton City Schools, contingent on funding through the COPS Grant utilizing the Sevier County Technology Hardware and Maintenance Contract Number 010419SCS, in the amount of \$533,425.97.

Motion was made by Phil Isaacs, second by Eddie Pless to approve the purchase of Avigilon Access Control Security/Camera System for Elizabethton City Schools, contingent on funding through the COPS Grant utilizing the Sevier County Technology Hardware and Maintenance Contract Number 010419SCS, in the amount of \$533,425.97. Motion carried.

Rita Booher: aye

Phil Isaacs: aye

Dr. Grover
Absent

May:

Danny
Absent

O'Quinn:

Eddie Pless: aye

aye: 3, nay: 0, Absent: 2 This Contract we're buying from is the State Contract used by Sevier County. We have two years to complete the projects through the COPS Grant. They've been very helpful and we'll be exploring how we will be reimbursed. Our application has been approved and the ability to begin work has also been approved. We will have to submit this information to them and we will be able to set up our reimbursement to be able to start working with them on purchasing the items we need. Mr. Isaacs asked if we had matching funds in this \$533,000.00. Dr. Gardenhour said we did have matching funds about \$690,000.00 and technology money set aside to use. We do have other matching money within the system to include some State money. State money would be used to harden the entrances. It is a turn-key project with the \$533,000.00. Mr. Isaacs was concerned that we meet all our bid requirements and Dr. Gardenhour stated that we have met them.

Continued discussion about the creation of a resolution to be delivered to City Council to request a bond issue in the amount of \$1.2 million dollars for improvements at T. A. Dugger Jr. High School.

Dr. Gardenhour asked if the Board Members had any other questions. Mr. Pless asked about the life of the roof. Dr. Gardenhour said he was checking on that. Dr. Gardenhour also stated that we would need to have a workshop before the next Board Meeting with City Council and then add this item back to the Agenda. He also stated we have a responsibility to the City to let them know what we're doing, whether we're going to move forward and what we want to do with the money, or whether we decide to wait. The City knows we may need more time but we want to be ready by their February meeting to be able to move forward in refinancing their bonds. We'd like to tack that on to the refinancing of their bonds if the Board is ready.

Mr. Isaacs asked if the \$13,000.00 approved tonight would be part of the \$90,000.00 fees by Mr. Weems. Dr. Gardenhour stated that it would and that the \$90,000.00 would come out of the 1.2 million dollars.

Ms. Booher thanked City Council for being so willing to work with us. Everyone needs money and we appreciate the opportunity to meet a couple big needs we have.

Dr. Gardenhour stated that Mr. Weems has promised we will have everything we need and will answer any questions we have prior to the Board making a decision.

FOR YOUR INFORMATION:

Board Talk - November 22, 2019

Jackson, Shields, Yeiser, Holt, Owen & Bryant Statement for period ending November 14, 2019.

REMINDER

The next regularly scheduled Board Meeting will be Tuesday, January 21, 2020, at 6:30 p.m., in the Mack Pierce Board Room, offices of the Elizabethton Board of Education, 804 S. Watauga Avenue, Elizabethton, Tennessee 37643.

Chairman of the Board
Schools

Director of

		2019-20	2019-20	2019-20	2019-20	Unencumbered	December 2019-20
	Acct	Original Budget	Revised Budget	FYTD Activity	FYTD %	Balance - YTD Act	Monthly Activity
141 E 71100	REGULAR INSTRUCTION PROGRAM	10,908,790.00	10,908,790.00	3,836,843.66	35.17	7,071,946.34	851,060.39
141 E 71200	SPECIAL EDUCATION PROGRAM	1,891,699.00	1,891,699.00	677,783.26	35.83	1,208,765.74	192,144.41
141 E 71300	VOCATIONAL EDUCATION PROGRAM	1,043,531.00	1,043,531.00	357,130.16	34.22	681,754.14	85,428.95
141 E 71400	STUDENT BODY EDUCATION PROGRAM	306,665.00	306,665.00	169,070.38	55.13	135,679.60	29,263.74
141 E 72110	ATTENDANCE	80,677.00	80,677.00	64,277.20	79.67	15,749.80	14,192.23
141 E 72120	HEALTH SERVICES	363,506.00	363,506.00	130,112.04	35.79	231,813.44	31,294.39
141 E 72130	OTHER STUDENT SUPPORT	826,082.00	958,742.00	293,324.63	30.59	627,917.37	96,101.51
141 E 72210	REGULAR INSTRUCTION PROGRAM	980,582.00	980,582.00	459,171.28	46.83	517,301.43	82,911.30
141 E 72220	SPECIAL EDUCATION PROGRAM	345,226.00	345,226.00	162,777.68	47.15	181,514.81	35,331.92
141 E 72230	VOCATIONAL EDUCATION PROGRAM	171,453.00	171,453.00	107,645.16	62.78	63,807.84	20,102.72
141 E 72250	TECHNOLOGY	462,305.00	462,305.00	238,525.77	51.59	214,308.30	25,584.80
141 E 72310	BOARD OF EDUCATION	471,490.00	473,740.00	297,867.52	62.88	173,561.13	33,442.88
141 E 72320	OFFICE OF THE SUPERINTENDENT	334,203.00	334,203.00	142,472.48	42.63	181,971.06	22,405.16
141 E 72410	OFFICE OF THE PRINCIPAL	1,451,621.00	1,530,196.00	666,369.52	43.55	863,504.08	121,155.19
141 E 72510	FISCAL SERVICES	283,084.00	289,684.00	151,581.10	52.33	133,228.26	23,460.90
141 E 72610	OPERATION OF PLANT	1,510,495.00	1,510,495.00	720,839.78	47.72	783,822.85	108,881.02
141 E 72620	MAINTENANCE OF PLANT	835,941.00	851,486.00	454,942.06	53.43	251,233.09	57,083.71
141 E 72710	TRANSPORTATION	491,214.00	507,199.00	308,720.87	60.87	172,480.42	34,452.88
141 E 73300	COMMUNITY SERVICES	216,552.00	216,552.00	111,815.12	51.63	94,549.74	8,418.92
141 E 73400	EARLY CHILDHOOD EDUCATION	404,779.00	404,779.00	142,092.69	35.10	262,033.30	34,191.37
141 E 76100	REGULAR CAPITAL OUTLAY	92,000.00	92,000.00	94,006.00	102.18	-2,006.00	25,587.50
141 E 99100	OPERATING TRANSFERS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00
Grand Expense Totals		23,476,895.00	23,728,510.00	9,587,368.36	40.40	13,869,936.74	1,932,495.89

Number of Accounts: 510

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

			2019-20	2019-20	2019-20	2019-20	Unencumbered	December
	Acct		Original Budget	Revised Budget	FYTD Activity	FYTD %	Balance - YTD Act	2019-20
								Monthly Activity
141 R 40110	000	CURRENT PROPERTY TAX	3,175,000.00	3,100,000.00	492,484.18	15.89	2,607,515.82	454,771.20
141 R 40120	000	TRUSTEE'S COLLECTIONS - PRIOR	82,000.00	82,000.00	22,048.96	26.89	59,951.04	7,915.29
141 R 40130	000	CIR CLK/CLK & MASTER COLLECTIO	18,000.00	18,000.00	6,326.42	35.15	11,673.58	0.00
141 R 40140	000	INTEREST AND PENALTY	23,000.00	23,000.00	7,544.28	32.80	15,455.72	1,022.23
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	2,200,000.00	2,324,955.00	605,516.11	26.04	1,719,438.89	199,633.13
141 R 40275	000	MIXED DRINK TAX	16,000.00	16,000.00	7,592.90	47.46	8,407.10	144.37
141 R 40320	000	BANK EXCISE TAX	20,550.00	20,550.00	0.00	0.00	20,550.00	0.00
141 R 40390	000	OTHER STATUTORY LOCAL TAXES	25.00	25.00	0.00	0.00	25.00	0.00
141 R 41110	000	MARRIAGE LICENSES	600.00	600.00	276.37	46.06	323.63	51.12
141 R 43511	000	TUITION - REGULAR DAY STUDENTS	310,000.00	310,000.00	177,157.72	57.15	132,842.28	0.00
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	83,621.75	37.57	138,930.25	10,381.01
141 R 44110	000	INVESTMENT INCOME	26,000.00	34,000.00	9,229.57	27.15	24,770.43	0.00
141 R 44120	000	LEASE/RENTALS	1,000.00	1,000.00	50.00	5.00	950.00	0.00
141 R 44170	000	MISCELLANEOUS REFUNDS	0.00	0.00	1,000.00	0.00	-1,000.00	-17.40
141 R 44990	000	OTHER LOCAL REVENUES	300.00	300.00	63.21	21.07	236.79	11.58
141 R 46511	000	BASIC EDUCATION PROGRAM	14,066,000.00	14,127,000.00	7,063,500.00	50.00	7,063,500.00	1,412,700.00
141 R 46515	000	EARLY CHILDHOOD EDUCATION	404,779.00	404,779.00	140,842.72	34.79	263,936.28	34,515.73
141 R 46550	000	DRIVER EDUCATION	8,250.00	8,250.00	0.00	0.00	8,250.00	0.00
141 R 46590	000	OTHER STATE EDUCATION FUNDS	86,250.00	86,250.00	37,385.42	43.35	48,864.58	4,662.57
141 R 46610	000	CAREER LADDER PROGRAM	41,359.00	41,359.00	19,242.82	46.53	22,116.18	0.00
141 R 46980	000	OTHER STATE GRANTS	132,580.00	265,240.00	1,139.52	0.43	264,100.48	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	31,044.17	123.19	-5,844.17	0.00
141 R 49800	000	OPERATING TRANSFERS	37,200.00	37,200.00	0.00	0.00	37,200.00	0.00
141 R 49810	000	CITY GENERAL FUND TRANSFER	2,400,000.00	2,400,000.00	1,200,000.00	50.00	1,200,000.00	200,000.00
Grand Revenue Totals			23,476,895.00	23,728,510.00	9,906,066.12	41.75	13,822,443.88	2,325,790.83

Number of Accounts: 39

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

		2019-20	2019-20	2019-20	2019-20	Unencumbered	December 2019-20
	<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 E 71100	REGULAR INSTRUCTION PROGRAM	690,334.00	829,043.71	252,731.01	30.48	568,309.59	54,719.72
142 E 71200	SPECIAL EDUCATION PROGRAM	563,956.00	616,574.71	194,427.95	31.53	422,146.76	52,163.08
142 E 71300	VOCATIONAL EDUCATION PROGRAM	24,899.00	39,692.58	16,052.96	40.44	23,609.62	4,714.40
142 E 72130	OTHER STUDENT SUPPORT	94,083.00	107,869.00	36,526.37	33.86	60,674.72	7,475.32
142 E 72210	REGULAR INSTRUCTION PROGRAM	196,679.00	291,570.49	103,773.19	35.59	181,585.15	33,104.99
142 E 72220	SPECIAL EDUCATION PROGRAM	79,161.00	79,199.28	22,919.96	28.94	50,329.28	6,084.72
142 E 72230	VOCATIONAL EDUCATION PROGRAM	2,003.00	2,119.00	1,646.48	77.70	349.74	0.00
142 E 72710	TRANSPORTATION	1,753.00	0.00	0.00	0.00	0.00	0.00
142 E 73300	COMMUNITY SERVICES	141,084.00	141,084.00	66,741.72	47.31	74,342.28	32,677.14
142 E 99100	OPERATING TRANSFERS	32,200.00	32,200.00	0.00	0.00	32,200.00	0.00
Grand Expense Totals		1,826,152.00	2,139,352.77	694,819.64	32.48	1,413,547.14	190,939.37

Number of Accounts: 144

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

		2019-20	2019-20	2019-20	2019-20	Unencumbered	December	
<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	106,321.00	110,821.00	50,832.54	45.87	59,988.46	8,331.87
142 R 47189	OCA	EISENHOWER PROF DEVELOPMENT ST	16,000.00	13,000.00	6,150.90	47.31	6,849.10	977.40
142 R 47131	OCP	VOCATIONAL EDUC - BASIC GRANTS	40,067.00	42,386.58	16,324.28	38.51	26,062.30	1,778.66
142 R 47143	OID	SPECIAL EDUCATION - GRANTS TO	544,835.00	594,847.93	190,630.17	32.05	404,217.76	51,219.26
142 R 47145	OPS	SPECIAL EDUCATION PRESCHOOL GR	12,716.00	15,321.78	3,775.28	24.64	11,546.50	943.82
142 R 47141	OT1	TITLE 1 GRANTS TO LOCAL EDUC A	654,548.00	825,132.94	230,701.72	27.96	594,431.22	52,523.39
142 R 47590	OT1	OTHER FEDERAL THROUGH STATE	58,615.00	77,524.77	21,180.25	27.32	56,344.52	4,934.81
142 R 47189	OT2	EISENHOWER PROF DEVELOPMENT ST	59,332.00	128,397.52	41,281.03	32.15	87,116.49	21,853.01
142 R 47590	OVR	OTHER FEDERAL THROUGH STATE	42,467.00	42,467.00	14,116.19	33.24	28,350.81	3,513.81
142 R 47147	21C	SAFE AND DRUG-FREE SCHOOLS-ST	145,334.00	145,334.00	60,809.99	41.84	84,524.01	32,954.39
142 R 47143	890	SPECIAL EDUCATION - GRANTS TO	0.00	77,450.00	22,126.82	28.57	55,323.18	6,760.78
142 R 47143	895	SPECIAL EDUCATION - GRANTS TO	0.00	8,154.28	0.00	0.00	8,154.28	0.00
142 R 47131	CPR	VOCATIONAL EDUC - BASIC GRANTS	0.00	14,425.00	0.00	0.00	14,425.00	0.00
142 R 47143	IAA	SPECIAL EDUCATION - GRANTS TO	77,450.00	0.00	0.00	0.00	0.00	0.00
142 R 47143	IDS	SPECIAL EDUCATION - GRANTS TO	8,116.00	0.00	425.00	0.00	-425.00	425.00
142 R 47590	SRR	OTHER FEDERAL THROUGH STATE	30,000.00	0.00	0.00	0.00	0.00	0.00
142 R 47141	T1N	TITLE 1 GRANTS TO LOCAL EDUC A	30,351.00	44,089.97	14,783.46	33.53	29,306.51	1,500.00
Grand Revenue Totals			1,826,152.00	2,139,352.77	673,137.63	31.46	1,466,215.14	187,716.20

Number of Accounts: 17

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

		2019-20	2019-20	2019-20	2019-20	Unencumbered	December 2019-20
	<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	1,220,075.00	1,220,075.00	594,208.76	48.70	625,866.24	109,041.55
Grand Expense Totals		1,220,075.00	1,220,075.00	594,208.76	48.70	625,866.24	109,041.55

Number of Accounts: 82

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

		2019-20	2019-20	2019-20	2019-20	Unencumbered	December 2019-20	
<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	162,500.00	162,500.00	94,179.48	57.96	68,320.52	16,029.84
143 R 43522	000	LUNCH PAYMENTS - ADULTS	23,900.00	23,900.00	10,657.85	44.59	13,242.15	2,101.45
143 R 43523	000	INCOME FROM BREAKFAST	775.00	775.00	361.50	46.65	413.50	278.50
143 R 43525	000	A LA CARTE SALES	41,250.00	41,250.00	18,816.61	45.62	22,433.39	2,978.11
143 R 43990	000	OTHER CHARGES FOR SERVICES	13,150.00	13,150.00	5,027.25	38.23	8,122.75	25.00
143 R 44110	000	INVESTMENT INCOME	4,000.00	4,000.00	2,449.66	61.24	1,550.34	0.00
143 R 44170	000	MISCELLANEOUS REFUNDS	0.00	0.00	-67,228.54	0.00	67,228.54	-67,228.54
143 R 46520	000	SCHOOL FOOD SERVICE	10,500.00	10,500.00	0.00	0.00	10,500.00	0.00
143 R 47111	000	USDA SCHOOL LUNCH PROGRAM	581,000.00	581,000.00	271,199.96	46.68	309,800.04	151,165.12
143 R 47112	000	USDA COMMODITIES	93,500.00	93,500.00	37,626.89	40.24	55,873.11	9,778.24
143 R 47113	000	USDA BREAKFAST	271,500.00	271,500.00	126,935.15	46.75	144,564.85	73,839.37
143 R 47114	000	USDA - ESP SNACK PROGRAM	18,000.00	18,000.00	8,777.05	48.76	9,222.95	5,804.77
Grand Revenue Totals			1,220,075.00	1,220,075.00	508,802.86	41.70	711,272.14	194,771.86

Number of Accounts: 43

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



**ELIZABETHTON
CITY SCHOOLS**

Experience Excellence

COREY GARDENHOUR, Ed.D.
Director of Schools
(423) 547-8000 Ext. 8223

MYRA NEWMAN, Ed.D.
Deputy Director of Schools
(423) 547-8000 Ext. 8209

JOEY TRENT
Chief Operating Officer
(423) 547-8000 Ext. 8226

RICHARD B. VANHUSS, Ed.S.
Asst. Director of Schools,
Director of Special
Education & RTP
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JOHN M. HUTCHINS, Ed.S.
Director of Federal Programs,
Transportation, Health &
Athletic Services
(423) 547-8000 Ext. 8214

BETH WILSON, MBA
Director of Business and
Fiscal Management
(423) 547-8000 Ext. 8218

TRAVIS THOMPSON, Ed.S.
Director of Early Learning,
Curriculum & Testing 6-12,
Attendance & Data Services
423-547-8000 Ext. 8227

804 S. Watauga Ave.
Elizabethton, TN 37643
www.ecschools.net
[P] 423.547.8000
[F] 423.547.8929

Date: January 7, 2020

To: ECS School Board

From: Travis Thompson

I am requesting approval for Central Office personnel to travel to St. Pete Beach, Florida for Skyward training. The conference dates are February 26, 2020 through February 28, 2020. Travel days are estimated to be on February 25 and February 28, 2020.

Respectfully,



Travis Thompson

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: Epson Projector for Smartboard

INVENTORY TAG NUMBER: ELS 2907 MODE# MSFF0112356Z

METHOD OF SALE/DISPOSAL: Trash

SCHOOL/BUILDING WHERE ITEM IS HOUSED EAST SIDE

SALE/DISPOSAL AUTHORIZED BY: [Signature] DATE: 12/9/19
Principal

AUTHORIZED BY: [Signature] DATE: 12/16/19
Director of Schools

AUTHORIZED BY: _____ DATE: _____
Board Chairman

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: Large old wooden box to store posters ?
 Room #33 17 Glencoe Health books (2003) ISBN 0-07-3864-1
62 Glencoe Health book (2009) ISBN 978-0-07-875876-8
3 ~~books~~ sample text books

INVENTORY TAG NUMBER: _____

METHOD OF SALE/DISPOSAL: Dumpster

SCHOOL/BUILDING WHERE ITEM IS HOUSED: ETS Room #33

SALE/DISPOSAL AUTHORIZED BY: [Signature] DATE: 1/8/2020
Principal

AUTHORIZED BY: [Signature] DATE: 1/10/20
Director of Schools

AUTHORIZED BY: _____ DATE: _____
Board Chairman

January 16th, 2020

Dr. Corey Gardenhour
Superintendent
Elizabethton City Schools
804 South Watauga Ave
Elizabethton, TN 37643

Dear Dr. Corey Gardenhour:

My name is Russell Bennett and I'm a graduate student at Milligan College seeking my Master of Education. I've just begun the current semester student teaching with Coach Jeff Pierce at Elizabethton High School. One of the requirements for the Master of Education program at Milligan College is a research thesis. I would appreciate the opportunity to conduct my study here at Elizabethton High School. I was informed by the assistant principals here that this requires approval by the Elizabethton City Schools Board directed through you. My study has been initially approved by the Milligan College Institutional Review Board with final approval pending the decision of the proposed research site. Enclosed with this letter you will find the proposal which was submitted to Milligan College IRB for full details about my study, the cover letter, informed consent, and survey I plan to send home with students selected for participation, and a simple approval letter for you to sign for me should the ECS Board and you decide to approve my study.

To give you a brief summary of my study, I'm seeking a correlation between smartphone usage for academic purposes and academic performance. I plan to use survey results from students indicating how often they use a smartphone for various academic purposes and grades reported as individual cumulative GPAs for the prior semester. This would require a participant's name to be associated with both a survey and a GPA. All data will be kept strictly confidential by me. Once the data points have been analyzed, all results used in the report will be anonymous and used without any identifying marks. In addition, the informed consent to be signed by parents indicates this and the voluntary nature of the participants selected to participate.

If you have any questions or would like to discuss this further with me, you may reach me either by telephone or email. I look forward to hearing from you.

Sincerely,

Russell Bennett
118 Smith Ave
Erwin, TN 37650

rdbennett@my.milligan.edu
224-325-1910

PROPOSAL TO IRB

Relationship Between Smartphone Usage and Academic Performance of High School Students

I, Russell Bennett, am the principal investigator for this research and am working under the advisement of Dr. Patrick Kariuki. I plan on working with the Elizabethton City School System to gather data from a sample of students who attend Elizabethton High School. I plan to start the research process as soon as I have approval. I plan to have the research completed by May 20th, 2020.

Statement of the Problem

Children have access to smartphones at younger and younger ages and its usage among them continues to increase. There is little existing literature on how much of this usage pertains to academic purposes. It is not known whether such usage has a relationship with a student's academic performance. Therefore, the problem addressed in this study is to determine if there is a relationship between smartphone usage and academic performance in high school students.

Research Questions

1. Is there a relationship between smartphone usage and academic performance of high school students?
2. Is there a difference of smartphone usage and academic performance between boys and girls?

Sample/Population

Any high school student meets the qualifications for my study. With cooperation from the faculty of EHS, my plan is to invite two English Language classes from each grade, 9-12, to participate in the study. English Language classes were chosen as it is required for each of the four years in attendance and thus would provide as even of a spread of student sampling as possible. I'm looking for 100-150 participants.

Funding

Participants will not receive any remuneration. However, they will be told if they have provided an email address, they will have the chance to win one of three Dunkin Donuts gift cards for \$10. Funding for this, along with the costs of paper and photocopying services in creating the packets, will come from myself.

Potential Risks and Benefits

Being in this type of study involves some risk of the minor discomforts that can be encountered in daily life, such as fatigue, stress or becoming upset. Being in this study would not pose a risk to the participants' safety or wellbeing.

This study may offer educators insight into the potential benefits of using smartphones in the learning/teaching process. It also gives the potential for future research to be conducted on the use of smartphones as learning devices.

Overall Plan/Methods

1. Seek initial approval from Milligan College IRB.
2. Reach out to ECS via letter to the superintendent to seek permission and cooperation to conduct my research using a sample taken from his school.
3. Seek final approval from Milligan College IRB.

Once approval is obtained from the IRB and ECS:

- 1) I'll distribute packets containing the cover letter, informed consent form, survey, and an envelope to return it all to the teachers at the school via the principal.
- 2) Teachers will distribute the packets to their classes with a brief explanation.
- 3) Teachers will collect the packets from students, hopefully with reminders, at the end of the week.
- 4) I'll collect the completed packets from the school.
- 5) I'll collect the cumulative GPA of students who returned completed informed consent documents for the fall 2019 term.
- 6) Survey results with cumulative GPAs will be correlated.
- 7) Analysis of the data takes place at this point and will be kept secure via Google Drive.

The surveys to be completed by the student need to have the student's name. This is being done so the score of the survey can be correlated with their cumulative GPA for the fall 2019 term as reported by the school. No names or identifying information of the students or their parents will be used or listed in the research report. It's strictly being gathered for correlating the data.

Upon completion of my thesis, the study will be published to the Milligan College Library. In addition, there is the potential for this thesis to be published in scholarly journals concerning education and for the findings to be discussed in educational conferences. Participants who have indicated they would like to receive a summary of the findings via the informed consent form, will be emailed a summary of the findings from the research.

Hello,

My name is Russell Bennett and I'm currently a graduate student at Milligan College. I'm pursuing my Master in Education and looking to become a high school math teacher in the area. I'm currently conducting research as part of my thesis and would greatly appreciate your help. The focus of the research is on the use of smartphones for academic purposes and class performance. Participation is completely voluntary. If you wish to participate, the survey portion needs to be completed by the student and the informed consent form needs to be completed by the student's parents. Completion of both items shouldn't take more than 15 minutes. Once completed, please place both items in the envelope provided and return it to the teacher who gave it to you. ***Participants will have the chance to win one of three Dunkin Donuts gift cards for \$10.*** In order to win, you must include your email address in the informed consent form.

Thank you,
Russell Bennett

INFORMED CONSENT FORM

CONSENT FORM

You are invited to take part in a research study involving smartphone usage and academic performance. The researcher is inviting current high school students to be in the study. This form is part of a process called "informed consent" to allow you to understand this study before deciding whether to take part.

This study is being conducted by a researcher named Russell Bennett, who is a graduate student at Milligan College.

Background Information:

The purpose of this study is to determine if there is a relationship between how much a student uses a smartphone for academic purposes and the grades they receive in classes.

Procedures:

If you agree to be in this study, you will be asked to:

- Complete the three page survey (to be done by the student).
- Complete one copy of this informed consent document (to be done by the parents). The other copy is for your records.
- Return both items in the envelope provided to the teacher who gave it to you.
- After the above two items are completed, I will obtain the student's cumulative GPA for fall 2019 and match it with his or her survey results.

Here are some sample items from the survey:

1. With a smartphone, I email friends about classes.

Never Seldom Sometimes Frequently Always

2. With a smartphone, I currently search the internet for information about class.

Never Seldom Sometimes Frequently Always

3. With a smartphone, I currently submit assignments.

Never Seldom Sometimes Frequently Always

Voluntary Nature of the Study:

This study is voluntary. Everyone will respect your decision of whether or not you choose to be in the study. No one at Milligan College or your school will treat you differently if you decide not to be in the study. If you decide to join the study now, you can still change your mind later. You may stop at any time.

Risks and Benefits of Being in the Study:

Being in this type of study involves some risk of the minor discomforts that can be encountered in daily life, such as fatigue, stress or becoming upset. Being in this study would not pose a risk to your safety or wellbeing.

This study may offer educators insight into the potential benefits of using smartphones in the learning/teaching process. It also gives the potential for future research to be conducted on the use of smartphones as learning devices.

Payment:

Participants will not receive any payment for their participation. However, participants who include an email address with this form will have **a chance to win one of three Dunkin Donut gift cards for \$10**. Once all of the surveys and consent forms have been collected, three participants will be randomly selected and will receive their gift card via email.

Privacy:

Any information you provide will be kept confidential. The researcher will not use your personal information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in the study reports. Data will be kept secure by shredding the paper surveys once the results have been entered into a secure electronic storage system which only I have access to. Data will be kept for a period of at least 5 years, as required by Milligan College.

Contacts and Questions:

If you have any questions, now or later, you may contact the researcher via 224-325-1910 or rdbennett@my.milligan.edu. If you want to talk privately about your rights as a participant, you may contact the Milligan College Institutional Review Board at IRB@milligan.edu.

The researcher has supplied you with two copies of this form. One is for your records.

Statement of Consent:

I have read the above information and I feel I understand the study well enough to make a decision about my involvement. By signing below, I understand that I am agreeing to the terms described above.

Printed Name of Student	_____
Printed Name of Parent/Guardian	_____
Email Address (for chance to win Dunkin Donut gift card)	_____
Date of consent	_____
Parent Guardian's Signature	_____
Researcher's Signature	_____

Survey for students

Part I - Demographics

Name: _____

Grade (circle one): 9 10 11 12

Gender (circle one): Male Female

Do you have your own smartphone? (circle one): Yes No

If not, do you have access to someone else's smartphone at home? (circle one): Yes No

If you answered yes to either of the previous two questions, please complete Part II.
If you answered no to both of the previous two questions, you're done. Thank you.

Part II - Academic Smartphone Usage

For each statement, circle the response that most closely matches how often you performed the activity for the Fall 2019 school term/semester.

1. With a smartphone, I email friends about classes.

Never Seldom Sometimes Frequently Always

2. With a smartphone, I make phone calls to friends about classes.

Never Seldom Sometimes Frequently Always

3. With a smartphone, I send text messages (text messages, Google Hangouts, WhatsApp) to friends about classes.

Never Seldom Sometimes Frequently Always

4. With a smartphone, I use social media (Twitter, Facebook, Instagram) to talk about classes with my friends.

Never Seldom Sometimes Frequently Always

5. With a smartphone, I email a teacher.

Never Seldom Sometimes Frequently Always

6. With a smartphone, I make a phone call to a teacher.

Never Seldom Sometimes Frequently Always

7. With a smartphone, I send a text message (text messages, Google Hangouts, WhatsApp) to a teacher.

Never Seldom Sometimes Frequently Always

8. With a smartphone, I use social media (Twitter, Facebook, Instagram) to talk about a class with a teacher.

Never Seldom Sometimes Frequently Always

9. With a smartphone, I search the internet for information about things covered in class.

Never Seldom Sometimes Frequently Always

10. With a smartphone, I watch class-related video files.

Never Seldom Sometimes Frequently Always

11. With a smartphone, I listen to class-related audio files.

Never Seldom Sometimes Frequently Always

12. With a smartphone, I take notes for class.

Never Seldom Sometimes Frequently Always

13. With a smartphone, I take photos/videos for class.

Never Seldom Sometimes Frequently Always

14. With a smartphone, I make voice recordings for class.

Never Seldom Sometimes Frequently Always

15. With a smartphone, I take tests.

Never Seldom Sometimes Frequently Always

16. With a smartphone, I submit assignments.

Never Seldom Sometimes Frequently Always

17. With a smartphone, I navigate class websites.

Never Seldom Sometimes Frequently Always

18. With a smartphone, I read class materials.

Never Seldom Sometimes Frequently Always

19. With a smartphone, I work on assignments.

Never Seldom Sometimes Frequently Always

20. With a smartphone, I work on projects.

Never Seldom Sometimes Frequently Always

21. With a smartphone, I use it as a calendar/reminder/things to do list.

Never Seldom Sometimes Frequently Always

22. With a smartphone, I manage files.

Never Seldom Sometimes Frequently Always

You're done. Thank you.

Russell Bennett is a graduate student at Milligan College. He is conducting research concerning the smartphone usage of high school students and their academic performance. The research involves a survey to be completed by the students which will be correlated with their cumulative GPA for the fall 2019 term. There is minimal risk involved to participants and all data will be kept confidential and reported anonymously in the findings. The surveys will be distributed in packets via teachers in select classes at the school. The packet will contain a cover letter, an informed consent form to be completed by the parents, the survey, and an envelope for the completed items to be returned to the researcher.

As administrator, Russell Bennett has my permission and cooperation to conduct said research at my school.

Date of consent: _____

Signature: _____

School/School System: _____

January 17th, 2020

Dr. Corey Gardenhour
Superintendent
Elizabethton City Schools
804 South Watauga Ave
Elizabethton, TN 37643

Dear Dr. Gardenhour:

My name is Matthew Young and I'm a graduate student at Milligan College seeking my Master of Education. I began my teaching journey last semester working for Mrs. Bradley at the high school and this semester with Coach Fox at T.A. Dugger. One of the requirements for the Master of Education program at Milligan College is a research thesis. I would like to ask for permission for the opportunity to conduct my study at Elizabethton High School and T.A. Dugger. This letter is my formal request to solicit approval for my research project to be conducted within the Elizabethton City School System through the Elizabethton City Schools' Board directed through you. Enclosed with this letter you will find my proposal which was submitted to the Milligan College IRB, the interview guide I plan to use, informed consent form, and a simple approval letter for you to sign for me should the ECS Board and you decide to approve my study.

To give you a brief summary of my study, I'm attempting to discern if there is a preferred seating arrangement that promotes student performance and or discipline within the middle and secondary science classroom. I plan to interview experienced science teachers at both the Jr. and High School to determine if they have developed a seating model that is most effective in their classroom. The study itself will be non-invasive for the participants and will require between 15 minutes and 1 hour of their time depending on how much they want to speak on the topic.

If you have any questions or would like to discuss this further with me, you may reach me either by telephone or email. Thank you for your time.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew Young". The signature is fluid and cursive, with a large loop at the end.

Matthew Young
111 West F Street
Elizabethton, TN 37643
mryoung@my.milligan.edu
(423)-342-7356



Young, Matthew <mryoung@my.milligan.edu>

IRB Proposal Form

Milligan College Institutional Review Board <webmaster@milligan.edu>

Fri, Jan 17, 2020 at 10:13 AM

Reply-To: IRB@milligan.edu

To: mryoung@my.milligan.edu

Thank you for submitting an Institutional Review Board Proposal. Please notify the IRB of any changes to your research project promptly.

Please retain this email for your records.

Project Profile

Application category

Expedited

Type of Research

Graduate

Project title

Investigation into student seating preferences of middle and secondary school science teachers

Start date

01/31/2020

End date

03/31/2020

Principle Investigator

Name

Matthew Young

Relationship to the College

Student

Emailmryoung@my.milligan.edu**Phone**

(423) 342-7356

Research adviser

Mark Dula

Research adviser's email

medula@milligan.edu

Research Project Details

Do you have grant support and/or funding?

No

Research Methods and Participants

Please check any research methods that you will be employing.

- Interview or Non-Anonymous Survey

Describe the problem you are researching and include your research questions.

Statement of problem:

This research project focuses on the desk, or rather, how the desk is oriented within the classroom. Teachers the world over utilize different seating charts and arrangements within their classrooms for various purposes. The question of what seating arrangement works best is useful knowledge to the first-year teacher and the experienced professional alike. This project looks to explore the effects that various seating styles have on student performance and discipline and aims to make recommendations to help future educators create the best learning environment for their classroom.

Research Questions:

-Does assigned seating improve behavior and or performance in a science classroom?

-There are various seating arrangements that teachers utilize within the classroom; row, cluster, circular, and grouping. Is there one seating arrangement that is preferred in the science classroom that works best from a discipline or performance standpoint?

Describe your overall research plan, procedures, and methods.

I plan on using research participants from Elizabethton High School, and T.A. Dugger Junior High in Elizabethton, Tn. I will submit a research proposal to the Elizabethton City School Board for permission to complete the research within their school district. Once I obtain approval from the school board I will contact the principle of both schools and request permission to interview their teachers and conduct research in their facility. Once permission is granted, I will contact science teachers within the schools and request their participation in my research project. Once research subjects are selected, I will meet with the study participants and conduct the interview according to the following steps;

- I will meet with the interviewee at their convenience, most likely after work at the school that they teach, to conduct the interview.
- With permission from the interviewee, I will audio record the interview utilizing an iPhone and back up that recording with a second recording device.
- Focus questions will be asked and follow up questions will be administered based off the initial responses given to the focus question.
- Following the interview, the I will write up notes in a summary form immediately after each interview.
- I will have all forms, tapes, and materials marked with a code for that interview for data analysis organization.
- I will give interviewee a transcript of their interview, and a copy of the final research report for their approval to ensure that their meaning was conveyed correctly.

Attach any questionnaires, interview protocols, testing instruments, and/or cover letters/instructions to the subject.

- [interview-guide.docx](#)

Describe your participants.

INFORMED CONSENT FORM

You are invited to take part in a research study that will attempt to look at the possible benefits of various forms of seating within the science classroom. This study is being conducted by Matthew Young, a graduate student at Milligan College.

Background Information:

The purpose of this study is to determine if there is a preferred seating arrangement that promotes higher achievement or increased discipline in the classroom.

Procedures:

If you agree to be in this study, you will be asked to participate in an interview that could last between 10 minutes and an hour depending on how much you want to talk. I would estimate that most interviews will last less than 30 minutes.

Voluntary Nature of the Study:

Participation in this study is voluntary. You may choose to terminate your involvement in this study at any time.

Risks and Benefits of Being in the Study:

This study poses minimal risk to the participants. Most of these risks would fall under everyday aggravation such as fatigue, stress, or scheduling conflicts. Participating in this study would not pose a threat to your safety or wellbeing.

This study may offer new educators insight into the potential benefits or pitfalls of using various seating arrangements and assigned seating in the learning/teaching process. It also gives the potential for future research to be conducted on the use of different seating arrangements and techniques in the science classroom.

Privacy:

The researcher will not use your personal information for any purposes outside of this research project. Data will be kept for a period of at least 5 years, as required by Milligan College.

Contacts and Questions:

If you have any questions you may contact the researcher by phone, (423)-342-7356 or email, mryoung@my.milligan.edu. If you want more information about your rights as a participant, you may contact the Milligan College Institutional Review Board at IRB@milligan.edu. You will be supplied you with two copies of this form, one for your records and one for my records.

Statement of Consent:

I have read the above information and I understand the study well enough to make a decision about my involvement.

By signing below, I understand that I am agreeing to the terms described above.

Printed Name of Participant _____

Signature of participant _____

Date of consent _____

Researcher's Signature _____

Matthew Young is a graduate student at Milligan College. He is conducting research concerning middle and secondary school science teacher's preferences about seating arrangements in the classroom. The research involves interviews with science teachers at both T.A. Dugger Junior High, and Elizabethton High School. There is minimal risk involved to participants and all data will be protected. The interview will be conducted at the teacher's convenience. Participants will be given an informed consent form to be completed and returned to the researcher.

As administrator, Matthew Young has my permission and cooperation to conduct said research at my school.

Date of consent:

Signature:

School/School System:

ENCLOSURE MEMO

To: Beth Wilson
From: Kevin Peters
Re: FY2020 Audit Engagement Letter

Enclosed, please find two copies each of our engagement letters for the June 30, 2020 audits of the Internal Activity Funds and the Board of Education. We did not include any fee increase as the fees are the same as the FY 2019 audit.

1. Please sign and return one copy of the engagement letter to BCS in the envelope provided.
2. Once we receive the signed letter, we will prepare the State Contract (online with the State Comptroller's office).

If you have any questions, please contact us.

Thank you.

December 11, 2019

Ms. Rita Booher, Chair
Dr. Corey Gardenhour, Director of Schools, and the
Elizabethton City Schools Board of Education
804 South Watauga Avenue
Elizabethton, TN 37643-4207

We are pleased to confirm our understanding of the services we are to provide the Elizabethton City Schools, Board of Education (Board) for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information including the related notes to the financial statements, which collectively comprise the basic financial statements of the Board as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis to supplement the Board's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Board's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in Net Pension Liability and Related Ratios – TCRS – Agency Plan, Schedule of Contributions – TCRS – Agency Plan, Schedule of Proportionate Share of Net Pension Liability (Asset) – TCRS Plans, Schedule of Contributions – TCRS Plans
3. Schedule of Changes in Total OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than required supplementary information that accompanies the Board's financial statements. We will subject the following 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.

1. Schedule of expenditures of federal and state awards.

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. List of Elected and Appointed Officials

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles 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. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) 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 entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Education. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports or may withdraw from this engagement.

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 abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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, there is a risk that material misstatements or noncompliance 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 or on major programs. 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, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. 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. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. 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; schedule of expenditures of federal awards; federal award programs; 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*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

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 AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

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 Board of Education's compliance with the provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures 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*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of the tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect of each of the Board of Education's major programs. The purpose of those procedures will be to express an opinion on the Board of Education's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal and state awards, related notes and government wide adjusting entries of the Elizabethton City Schools in conformity with U.S. generally accepted accounting principles and the Uniform Guidance 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 statements, schedule of expenditures of federal and state awards, and related notes and government wide adjusting entries services previously described. 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 (1) 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 error or fraud, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is 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, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) 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 confirming to us in the management 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 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. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review by October 1.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditure of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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) that you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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 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.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, related notes, government wide adjusting entries, 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, schedule of expenditures of federal and state awards, related notes and government wide adjusting entries and that you have reviewed and approved the financial statements, schedule of expenditures of federal and state awards, related notes and government wide adjusting entries 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.

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electric submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' report or nine months after the end of the audit period.

We will provided copies of our reports to the Board of Education and 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.

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.

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 any cognizant or oversight agency or its 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 or for any additional period requested by the Department of Education. If we are aware that a federal awarding agency, pass-through entity, 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 approximately May and June 2020 and to issue our reports no later than December 31, 2020. Kevin R. Peters, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

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 to exceed \$19,600. The fee is comprised of \$13,000 for the general purpose and federal projects funds, \$6,600 for child nutrition services. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. 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 reports. 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 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.

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
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: *[Signature]*

Title: *Superintendent*

Date: *1/9/20*



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