

**Bedford County Board of Education**

January 21, 2020 5:30 PM

Central Office Board Room

- I. PROCEDURAL ITEMS
  - A. Call to Order
  - B. Moment of Silence
  - C. Pledge of Allegiance
  - D. Opening Remarks
- II. CONSENT AGENDA
  - A. Approval of Agenda
  - B. Minutes from December 17, 2019 Monthly Meeting
  - C. TSBA District Policy Manual Maintenance & On-line Service Agreement
- III. SPOTLIGHT ON STRATEGIC PLAN
  - A. Report on Title & Family Engagement Programs - Chad Fletcher, Federal Programs Supervisor
- IV. ACTION ITEMS
  - A. SCHS Touchdown Club Donation
  - B. Rescind - Policy 4.210 - Junior Achievement
  - C. New Policy - Credit Recovery
  - D. School Activity Funds Audit
  - E. Principal Responses to Audit
  - F. Southside School Roof Re-bid
  - G. December Monthly Financial Report
  - H. Quarterly Financial Report
- V. REPORT ITEMS
  - A. Monthly Tax Analysis
  - B. Building Program Update
  - C. Legislative Report
  - D. Executive Committee Report
    - 1. Select SCOPE Chaperones
    - 2. Important Dates to Remember
      - February 17 & 18 - TSBA Legislative and Legal Institute
      - February 18 - Regular Monthly Meeting - Central Office
      - March 10 - SCOPE
      - March 13 & 14 - Annual Board Retreat
    - 3. Declaration of Surplus Property - Cascade High School
  - E. Superintendent's Report
- VI. OTHER BUSINESS
  - A. Acknowledge Special Programs and Achievements
  - B. FYI - Expenditures
  - C. FYI - Personnel
  - D. ADJOURNMENT

Bedford County Board of Education

50.00%

| Fund                   | Account Number | Description                   | Actual  | Budget  | Unencumbered | 2019-20         |  |
|------------------------|----------------|-------------------------------|---------|---------|--------------|-----------------|--|
|                        |                |                               |         |         |              | Percentage Used |  |
| General Purpose School | 71100-355      | Travel - Instruction          | 2,225   | 15,040  | 12,815       | 14.79%          |  |
| General Purpose School | 71100-524      | In-Service Staff Development  | -       | -       | -            | 0.00%           |  |
| General Purpose School | 72110-355      | Travel - Attendance           | -       | 450     | 450          | 0.00%           |  |
| General Purpose School | 72120-355      | Travel - Health Services      | 2,624   | 11,050  | 8,426        | 23.75%          |  |
| General Purpose School | 72120-524      | In-Service Staff Development  | 5,494   | 14,000  | 8,506        | 39.24%          |  |
| Federal Projects       | 72130-355      | Travel - Other Student Suppo  | 15,572  | 33,211  | 17,639       | 46.89%          |  |
| Federal Projects       | 72130-524      | In-Service Staff Development  | 3,487   | 8,000   | 4,513        | 43.58%          |  |
| General Purpose School | 72210-355      | Travel - Instr. Supervisors   | 1,211   | 8,500   | 7,289        | 14.24%          |  |
| Federal Projects       | 72210-355      | Travel - Instr. Supervisors   | 483     | 11,000  | 10,517       | 4.39%           |  |
| General Purpose School | 72210-524      | In-Service Staff Development  | 32,512  | 37,000  | 4,488        | 87.87%          |  |
| Federal Projects       | 72210-524      | In-Service Staff Development  | 104,528 | 470,694 | 366,166      | 22.21%          |  |
| General Purpose School | 72220-355      | Travel - Sp. Ed Supervisors   | 5,449   | 6,000   | 551          | 90.82%          |  |
| Federal Projects       | 72220-355      | Travel - Sp. Ed. Supervisors  | 1,600   | 15,000  | 13,400       | 10.66%          |  |
| General Purpose School | 72220-524      | In-Service Staff Development  | 3,793   | 4,000   | 208          | 94.81%          |  |
| Federal Projects       | 72220-524      | In-Service Staff Development  | 6,962   | 26,000  | 19,038       | 26.78%          |  |
| General Purpose School | 72230-355      | Travel - Voc. Ed. Supervisor  | -       | 2,000   | 2,000        | 0.00%           |  |
| Federal Projects       | 72230-355      | Travel - Voc. Ed. Supervisors | -       | -       | -            | 0.00%           |  |
| Federal Projects       | 72230-524      | In-Service Staff Development  | 2,603   | 10,000  | 7,397        | 26.03%          |  |
| General Purpose School | 72250-355      | Travel - Tech Supervisor      | 3,017   | 12,500  | 9,483        | 24.14%          |  |
| General Purpose School | 72250-524      | In-Service - Tech Supervisor  | 9,376   | 19,000  | 9,624        | 49.35%          |  |
| General Purpose School | 72310-355      | Travel - Bd. of Education     | 10,797  | 18,000  | 7,203        | 59.98%          |  |
| General Purpose School | 72310-524      | In-Service Staff Development  | 7,955   | 10,060  | 2,105        | 79.08%          |  |
| General Purpose School | 72320-355      | Travel - Superintendent       | 3,541   | 8,000   | 4,459        | 44.27%          |  |
| General Purpose School | 72410-524      | In-Service Staff Development  | -       | 1,000   | 1,000        | 0.00%           |  |
| General Purpose School | 72520-355      | Travel - Human Services       | 317     | 2,080   | 1,763        | 15.22%          |  |
| General Purpose School | 72620-355      | Travel - Maintenance          | 158     | 1,700   | 1,542        | 9.29%           |  |
| General Purpose School | 72710-355      | Travel - Transportation       | -       | 2,000   | 2,000        | 0.00%           |  |
| Child Nutrition        | 73100-355      | Travel                        | 2,766   | 13,000  | 10,234       | 21.28%          |  |
| Child Nutrition        | 73100-524      | In-Service Staff Development  | 357     | 20,000  | 19,643       | 1.79%           |  |
| General Purpose School | 73300-355      | Travel - Community Services   | 99      | -       | (99)         | 0.00%           |  |

|                        |           |                               |        |       |         |                |
|------------------------|-----------|-------------------------------|--------|-------|---------|----------------|
| General Purpose School | 73300-524 | In-Service Staff Development  | 50     | 1,000 | 950     | 4.99%          |
| SACP                   | 73300-355 | Travel                        | 585    | 4,410 | 3,825   | 13.26%         |
| SACP                   | 73300-524 | In-Service Staff Development  | 495    | 2,525 | 2,030   | 19.60%         |
| General Purpose School | 73400-355 | Travel - Early Childhood Educ | -      | 200   | 200     | 0.00%          |
| General Purpose School | 73400-524 | In-Service Staff Development  | 11,452 | 8,000 | (3,452) | <b>143.15%</b> |

**Bedford County Board of Education**

**50.00%**

| Fund                   | Account Number | Description               | Actual    | Budget    | Unencumbered | 2019-20         |
|------------------------|----------------|---------------------------|-----------|-----------|--------------|-----------------|
|                        |                |                           |           |           |              | Percentage Used |
| General Purpose School | 72610-415      | Electricity               | 1,048,174 | 2,559,028 | 1,510,854    | 40.96%          |
| General Purpose School | 72610-434      | Natural Gas               | 153,393   | 427,770   | 274,377      | 35.86%          |
| General Purpose School | 72620-412      | Diesel                    | 10,105    | 9,900     | (205)        | <b>102.07%</b>  |
| General Purpose School | 72710-412      | Diesel                    | 181,409   | 591,000   | 409,591      | 30.70%          |
| General Purpose School | 72620-425      | Gasoline                  | 19,517    | 29,600    | 10,083       | <b>65.93%</b>   |
| General Purpose School | 72710-425      | Gasoline                  | 5,037     | 40,000    | 34,963       | 12.59%          |
| <b>Child Nutrition</b> | 73100-421      | Food Preparation Supplies | 203,898   | 350,000   | 146,102      | <b>58.26%</b>   |
| <b>Child Nutrition</b> | 73100-422      | Food Supplies             | 1,938,179 | 2,750,000 | 811,821      | <b>70.48%</b>   |
| SACP                   | 73300-422      | Food Supplies             | 13,145    | 25,700    | 12,555       | <b>51.15%</b>   |
| General Purpose School | 72310-331      | Legal Services            | 5,683     | 50,000    | 44,317       | 11.37%          |

Bedford County Board of Education  
Shelbyville, Tennessee

We have audited the financial statements of Bedford County Schools Internal School Funds for the year ended June 30, 2019, and have issued our report thereon dated December 4, 2019. In planning and performing our audit of the financial statements of Bedford County Schools Internal School Funds for the year ended June 30, 2019, we considered their compliance with laws, regulations, contracts and grants. In addition, we considered their internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

Such consideration resulted in the following findings and suggestions which are made in recognition of our responsibilities as independent auditors and are not intended to reflect on the abilities or integrity of any employee of the Bedford County Board of Education.

#### MATTERS RELATING TO LEGAL COMPLIANCE

1. Due to teachers' failure to turn in money in a timely manner, Learning Way Elementary School, Eastside Elementary School, Southside Elementary School and Shelbyville Central High School Vocational Account did not always make deposits within the time frame mandated by the *Tennessee Internal School Uniform Accounting Policy Manual* (the "*Manual*") Section 4, Title 4, page 4-22, and *Tennessee Coded Annotated* section 5-8-207. Receipts are required to be deposited within three business days from the date received. Teachers should be reminded to turn in receipts daily when possible.
2. Section 4, Title 8, page 4-35 of the *Manual* and *Tennessee Code Annotated* section 67-6-102 require schools to pay sales tax under certain situations, most common of which is when purchasing items for resale. We noted instances in which Cascade Middle School, Harris Middle School, Southside Elementary School and Shelbyville Central High School did not pay sales tax on items purchased for resale.
3. In one or more instances Shelbyville Central High School did not comply with the 1981 Financial Management Act which, as well as Section 5, Title 3, page 5-14 of the *Manual*, requires obtaining three quotes for purchases over \$5,000 as well as advertised bids for purchases in excess of \$25,000.

#### MATTERS RELATING TO INTERNAL CONTROL OVER FINANCIAL REPORTING

1. For applicable restricted clubs/classes at Community Middle School, Liberty Elementary School, and Shelbyville Central High School, we could not reconcile the ending fund balance (class balance in QuickBooks) using the amounts coded to revenue and expense accounts. These miscodings resulted from various causes, including errors in recording transfers, restricted activity recorded in general fund accounts or vice versa, or common miscoding errors.

2. The records of Community High School turned in for audit reflected staff development expenditures recorded in the general fund. Page 5-10 of the *Manual* states "staff development is the responsibility of the board." If the board of education is unwilling to pay for these expenditures, funding should be sought through donations. If restricted funds have been used to pay for staff development, then the restricted income and related expenditures should be recorded in the restricted fund and not the general fund.
3. Section 4 Title 8 of the *Manual* states "if an outside vendor makes the collections, the school must verify total sales and total collections to ensure proper division of profits." We noted that Cascade Elementary School, Shelbyville Central High School, Community Elementary School, Eastside Elementary School, Learning Way Elementary School, Thomas Magnet School, Shelbyville Central High School Vocational Account and Liberty Elementary Schools have one or more vendors for which they do not have a process in place to independently verify either school picture sales, yearbook sales, or vending collections.
4. Shelbyville Central High School's records reflect negative fund balances as of June 30, 2019. Page 4-3 of the *Manual* states, "a deficit balance in a restricted fund account is not allowable."
5. We noted account miscodings at Community Elementary School, Eakin Elementary School, Eastside Elementary School, and Shelbyville Central High School.
6. The *Tennessee Internal School Uniform Accounting Policy Manual* requires the preparation of donation/ allocation summary reports prior to the end of each school year for each source of legally restricted donations or allocations. We noted that Eakin Elementary School did not prepare one or more of the donation reports required by the *Manual*.
7. Section 4 Title 9 of the *Manual* states "any stipulations governing the use of donations or allocations should be documented in writing by the donors." Eastside Elementary School, Cascade Elementary School, and Thomas Magnet School did not consistently adhere to this requirement.
8. Shelbyville Central High School did not properly close their graduating class account. Graduating classes should make provisions for the disposition of unexpended money prior to graduation as such accounts must be closed at the end of the fiscal year. Please refer to the *Manual*, Section 5, Title 8, for reporting guidance.
9. Page 5-7 of the *Manual* details controls over funds received in the mail. These controls include (1) someone other than the bookkeeper should open the mail daily, (2) the person opening the mail should list all checks received on a collection log, (3) the person opening the mail should restrictively endorse each check, and (4) a receipt should be issued to the person remitting the money. During our audit we noted the following schools did not have one or more of these controls in place: Southside Elementary School and Shelbyville Central High School.
10. Page 5-13 of the *Manual* states "purchases and reimbursements from one school account to another are not equity transfers" and requires that "purchases should be recorded as revenue in the account selling the items/services and as an expenditure in the account purchasing the items/services." For Community Middle School, we noted purchases spent out of its BEP funds recorded as transfers.

- 11 Section 5 of the *Manual* details controls over concession activities and includes the requirement for a recorded count of concessions collections signed by two responsible individuals. We noted at Cascade Middle School and Community Middle School that counts were not in some cases signed by two responsible individuals.
- 12 Page 6-3 of the *Manual* states “two signatures are required for all checks.” We noted an instance in which a check was not dual signed at Southside Elementary School.

We appreciate this opportunity to be of service. If you have any questions about the above comments or other matters, we will be glad to discuss them at your convenience.

*Winnett Associates, PLLC*

December 4, 2019

Shelbyville Central Football  
 Touchdown Club  
 216 Hunters Lane, Shelbyville, TN  
 Julie A. Smith, President  
 (931) 607-6797  
 Mrssfd990@gmail.com



Dear Mr. Harwell:

The Touchdown Club is in receipt of a Pledge to Give from an unnamed business in the amount of eighty thousand dollars and no cents (\$80,000.00). The purpose of the pledge is securing the continued employment of Shelbyville Central High School football coaching staff.

The Officers and the presiding Board of the Touchdown Club have agreed to accept the pledged donation. As a school support organization, we will donate the funds as they are received to the Bedford County Board of Education as a restricted donation. The intended purpose of the funds will be to supplement said football coaching staff's current pay as Bedford County Board of Education employees in the amounts and on the dates provided below. If accepted by the Board of Education, the funds must be used for this intended purpose. (Tenn. Code Ann. §49-2-607(b)(1)).

| Head Coach Justin Palmer |                 |
|--------------------------|-----------------|
| Payout Date              | Amount          |
| January 2020             | \$20,000        |
| June 1, 2020             | \$4,285         |
| July 1, 2020             | \$4,285         |
| August 1, 2020           | \$4,285         |
| September 1, 2020        | \$4,285         |
| October 1, 2020          | \$4,285         |
| November 1, 2020         | \$4,285         |
| December 1, 2020         | \$4,285         |
| <b>Total</b>             | <b>\$50,000</b> |

| Assistant Coaches | Payout Dates   |                 |                 | Total           |
|-------------------|----------------|-----------------|-----------------|-----------------|
|                   | 5/15/2020      | 8/3/2020        | 12/4/2020       |                 |
| DJ Emerson        | \$1,560        | \$3,120         | \$3,120         | \$7,800         |
| Brody Quick       | \$1,400        | \$2,800         | \$2,800         | \$7,000         |
| Justin Burum      | \$1,340        | \$2,680         | \$2,680         | \$6,700         |
| Wade Palmer       | \$1,000        | \$2,000         | \$2,000         | \$5,000         |
| Marcus Bryson     | \$700          | \$1,400         | \$1,400         | \$3,500         |
| <b>TOTALS</b>     | <b>\$6,000</b> | <b>\$12,000</b> | <b>\$12,000</b> | <b>\$30,000</b> |

All donations made by the Touchdown Club to the Bedford County Board of Education are contingent upon receipt of same from the unnamed donor. Additionally, each of the donations listed above is contingent upon the continued employment of the individual coach listed as Shelbyville Central High School football coaching staff. Should such employment end for any reason at any time, no further donations will be made related to said individual coach.

We appreciate your time and consideration. We consider it a true honor to be chosen to receive such a generous donation to further the Golden Eagle Football program designed and led by these great coaches. They are truly impacting the young men in the program and our community. Please advise of next steps to process these supplements. **Go Gold! Go Blue!**

Sincerely,

Julie A. Smith, President

# **BEDFORD COUNTY SCHOOLS**

## **QUARTERLY FINANCIAL REPORT**

**Quarter Ending December 31, 2019**

**2019-20**

**Presented to the Bedford County Board of Education**

Mr. Don Embry, Superintendent

Mr. Glenn Forsee, Chairman

Mr. Robert Daniel, Director of Finance

**BEDFORD COUNTY GENERAL PURPOSE SCHOOL FUND 141**  
**QUARTERLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>QUARTER<br/>TO DATE<br/>Revenues</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> |
|--|--|---|--|-----------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |   |  |                             |
| 40000 Local Taxes                            | 12,523,470                               | 5,481,505                               | 7,041,965                                  | 43.77%                      |
| 41000 Licenses & Permits                     | 3,000                                    | 850                                     | 2,150                                      | 28.33%                      |
| 43000 Chg. for Current Serv.                 | 102,857                                  | 36,869                                  | 65,988                                     | 35.84%                      |
| 44000 Other Local Revenues                   | 133,036                                  | 16,361                                  | 116,675                                    | 12.30%                      |
| 46500 State Ed. Funds                        | 53,358,862                               | 26,473,826                              | 26,885,036                                 | 49.61%                      |
| 46800 Other State Revenues                   | 0  | 0                                       | 0  | 0.00%                       |
| 47100 Fed. Funds Rec.-State                  | 0  | 0                                       | 0  | 0.00%                       |
| 47600 Direct Fed. Revenues                   | 0  | 0                                       | 0  | 0.00%                       |
| 49000 Other Sources(Non-Revenue)             | 15,704                                   | 2,727                                   | 12,977                                     | 17.37%                      |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>66,136,929</b>                        | <b>32,012,137</b>                       | <b>34,124,792</b>                          | <b>48.40%</b>               |
| <b>30000 Unassigned Fund Balance</b>         | <b>7,065,011</b>                         |   |  |                             |
| <b>Committed Fund Balance</b>                | <b>8,716,293</b>                         |   |  |                             |
| <b>Assigned Fund Balance</b>                 | <b>0</b>                                 |   |  |                             |
| <b>Restricted Fund Balance</b>               | <b>146,039</b>                           |   |  |                             |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>82,064,272</b>                        |   |  |                             |

**BEDFORD COUNTY GENERAL PURPOSE SCHOOL FUND**  
**QUARTERLY FINANCIAL REPORT**  
**December 2019**

|   | APPROPRIATIONS<br>2019-20 | QUARTER<br>TO DATE<br>Expenditures | UNREALIZED<br>EXPENDITURES<br>TO DATE | PERCENT<br>REALIZED |
|---|---------------------------|------------------------------------|---------------------------------------|---------------------|
| <b>EXPENDITURES (APPROPRIATIONS)</b>        |                           |                                    |                                       |                     |
| <b>Instruction</b>                          |                           |                                    |                                       |                     |
| 71100 Regular Inst. Prog.                   | 36,988,852                | 14,871,191                         | 22,117,661                            | 40.20%              |
| 71150 Alternative Inst. Prog.               | 701,074                   | 273,174                            | 427,900                               | 38.97%              |
| 71200 Spec. Ed. Program                     | 3,561,064                 | 1,404,633                          | 2,156,431                             | 39.44%              |
| 71300 Voc. Ed. Program                      | 1,457,164                 | 594,583                            | 862,581                               | 40.80%              |
| <b>Support Services</b>                     |                           |                                    |                                       |                     |
| 72110 Attendance                            | 128,957                   | 56,083                             | 72,874                                | 43.49%              |
| 72120 Health Services                       | 623,321                   | 257,388                            | 365,933                               | 41.29%              |
| 72130 Other Student Support                 | 1,613,157                 | 854,764                            | 758,393                               | 52.99%              |
| 72210 Regular Instruction Staff             | 1,714,213                 | 740,165                            | 974,048                               | 43.18%              |
| 72215 Alternative Instructional Staff       | 0                         | 0                                  | 0                                     | 0.00%               |
| 72220 Special Education Instructional Staff | 454,433                   | 204,785                            | 249,648                               | 45.06%              |
| 72230 Vocational Instructional Staff        | 29,752                    | 11,142                             | 18,610                                | 37.45%              |
| 72250 Technology                            | 1,478,884                 | 865,911                            | 612,973                               | 58.55%              |
| 72290 Other Programs                        | 0                         | 0                                  | 0                                     | 0.00%               |
| 72310 Board of Education                    | 938,206                   | 613,174                            | 325,032                               | 65.36%              |
| 72320 Office of Superintendent              | 765,761                   | 205,626                            | 560,135                               | 26.85%              |
| 72410 Office of Principal                   | 4,047,584                 | 1,918,599                          | 2,128,985                             | 47.40%              |
| 72520 Human Services                        | 270,568                   | 85,622                             | 184,946                               | 31.65%              |
| 72610 Operation of Plant                    | 6,205,955                 | 3,008,022                          | 3,197,933                             | 48.47%              |
| 72620 Maintenance of Plant                  | 2,372,895                 | 1,349,563                          | 1,023,332                             | 56.87%              |
| 72710 Student Transportation                | 4,050,035                 | 2,063,760                          | 1,986,275                             | 50.96%              |
| 72810 Central and Other                     | 0                         | 0                                  | 0                                     | 0.00%               |
| <b>Oper. of Non-Instructional Services</b>  |                           |                                    |                                       |                     |
| 73100 Food Service                          | 53,608                    | 50,904                             | 2,704                                 | 94.96%              |
| 73300 Community Services                    | 226,750                   | 41,800                             | 184,950                               | 18.43%              |
| 73400 Early Childhood Education             | 727,666                   | 321,847                            | 405,819                               | 44.23%              |
| 76100 Reg.Capital Outlay                    | 4,941,717                 | 1,038,331                          | 3,903,386                             | 21.01%              |
| 81300 Education Debt Service                | 0                         | 0                                  | 0                                     | 0.00%               |
| 91300 Education Capital Projects            | 0                         | 0                                  | 0                                     | 0.00%               |
| 99100 Operating Transfers                   | 42,505                    | 0                                  | 42,505                                | 0.00%               |
| <b>TOTAL EXPENDITURES</b>                   | <b>73,394,121</b>         | <b>30,831,070</b>                  | <b>42,563,051</b>                     | <b>42.01%</b>       |
| <b>Less: Committed Fund Balance</b>         | <b>0</b>                  |                                    |                                       |                     |
| <b>Restricted Fund Balance</b>              | <b>107,395</b>            |                                    |                                       |                     |
| <b>3% Fund Balance</b>                      | <b>2,046,171</b>          |                                    |                                       |                     |
| <b>39000 Unassigned Fund Balance</b>        | <b>8,562,756</b>          |                                    |                                       |                     |

**BEDFORD COUNTY FEDERAL PROJECTS FUND 142**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | ESTIMATED<br>REVENUE<br>2019-20 | QUARTER<br>TO DATE<br>Revenues | UNREALIZED<br>REVENUES<br>TO DATE | PERCENT<br>REALIZED |
|--|---------------------------------|--------------------------------|-----------------------------------|---------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |                                 |                                |                                   |                     |
| 47100 Fed. Funds Rec.-State                  | 6,273,871                       | 2,011,207                      | 4,262,664                         | 32.06%              |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>6,273,871</b>                | <b>2,011,207</b>               | <b>4,262,664</b>                  | <b>32.06%</b>       |
| 30000 Reserves and/or Fund Balances          | 0                               |                                |                                   |                     |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>6,273,871</b>                |                                |                                   |                     |

|  | APPROPRIATIONS<br>2019-20 | QUARTER<br>TO DATE<br>Expenditures | UNREALIZED<br>EXPENDITURES<br>TO DATE | PERCENT<br>REALIZED |
|--|---------------------------|------------------------------------|---------------------------------------|---------------------|
| <b>EXPENDITURES (APPROPRIATIONS)</b>       |                           |                                    |                                       |                     |
| <b>Instruction</b>                         |                           |                                    |                                       |                     |
| 71100 Regular Inst. Prog.                  | 1,952,919                 | 701,209                            | 1,251,711                             | 35.91%              |
| 71200 Spec. Ed. Program                    | 1,407,950                 | 469,660                            | 938,291                               | 33.36%              |
| 71300 Voc. Ed. Program                     | 124,801                   | 67,916                             | 56,884                                | 54.42%              |
| <b>Support Services</b>                    |                           |                                    |                                       |                     |
| 72120 Health Services                      | 500                       | 0                                  | 500                                   | 0.00%               |
| 72130 Other Student Support                | 150,237                   | 34,725                             | 115,512                               | 23.11%              |
| 72210 Regular Instruction Staff            | 1,653,780                 | 461,139                            | 1,192,641                             | 27.88%              |
| 72220 Special Education Staff              | 604,093                   | 161,838                            | 442,255                               | 26.79%              |
| 72230 Vocational Education Staff           | 10,000                    | 2,603                              | 7,397                                 | 26.03%              |
| 72710 Student Transportation               | 348,592                   | 152,202                            | 196,389                               | 43.66%              |
| <b>Oper. of Non-Instructional Services</b> |                           |                                    |                                       |                     |
| 73100 Food Service                         | 3,000                     | 500                                | 2,500                                 | 16.67%              |
| 99100 Operating Transfers                  | 18,000                    | 0                                  | 18,000                                | 0.00%               |
| <b>TOTAL EXPENDITURES</b>                  | <b>6,273,871</b>          | <b>2,051,791</b>                   | <b>4,222,080</b>                      | <b>32.70%</b>       |
| 39000 Reserves and/or Fund Balances        | 0                         |                                    |                                       |                     |

**BEDFORD COUNTY CHILD NUTRITION FUND 143**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>QUARTER<br/>TO DATE<br/>Revenues</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> |
|--|--|---|--|-----------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |   |  |                             |
| 43000 Chg. for Current Serv.                 | 300,000                                  | 119,988                                 | 180,012                                    | 40.00%                      |
| 44000 Other Local Revenues                   | 3,000                                    | 1,895                                   | 1,105                                      | 63.18%                      |
| 47100 Fed. Funds Rec.-State                  | 4,900,000                                | 2,351,959                               | 2,548,041                                  | 48.00%                      |
| 49000 Other Sources(Non-Revenue)             | 0  | 0                                       | 0  | 0.00%                       |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>5,203,000</b>                         | <b>2,473,842</b>                        | <b>2,729,158</b>                           | <b>47.55%</b>               |
| 30000 Reserves and/or Fund Balances          | 1,619,846                                |   |  |                             |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>6,822,846</b>                         |   |  |                             |

|                                      | <b>APPROPRIATIONS<br/>2019-20</b> | <b>QUARTER<br/>TO DATE<br/>Expenditures</b> | <b>UNREALIZED<br/>EXPENDITURES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> |
|--------------------------------------|-----------------------------------|---|--|-----------------------------|
| <b>EXPENDITURES (APPROPRIATIONS)</b> |                                   |   |  |                             |
| Oper. of Non-Instructional Services  |                                   |   |  |                             |
| 72300 General Administration         | 54,000                            | 54,000                                      | 0  | 100.00%                     |
| 73100 Food Service                   | 5,622,980                         | 3,125,395                                   | 2,497,585                                      | 55.58%                      |
| 99100 Transfers                      | 22,012                            | 0   | 22,012   | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>            | <b>5,698,992</b>                  | <b>3,179,395</b>                            | <b>2,519,597</b>                               | <b>55.79%</b>               |
| 39000 Reserves and/or Fund Balances  | 1,123,854                         |   |  |                             |

**BEDFORD COUNTY SCHOOL AGE CARE PROGRAM FUND 146**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

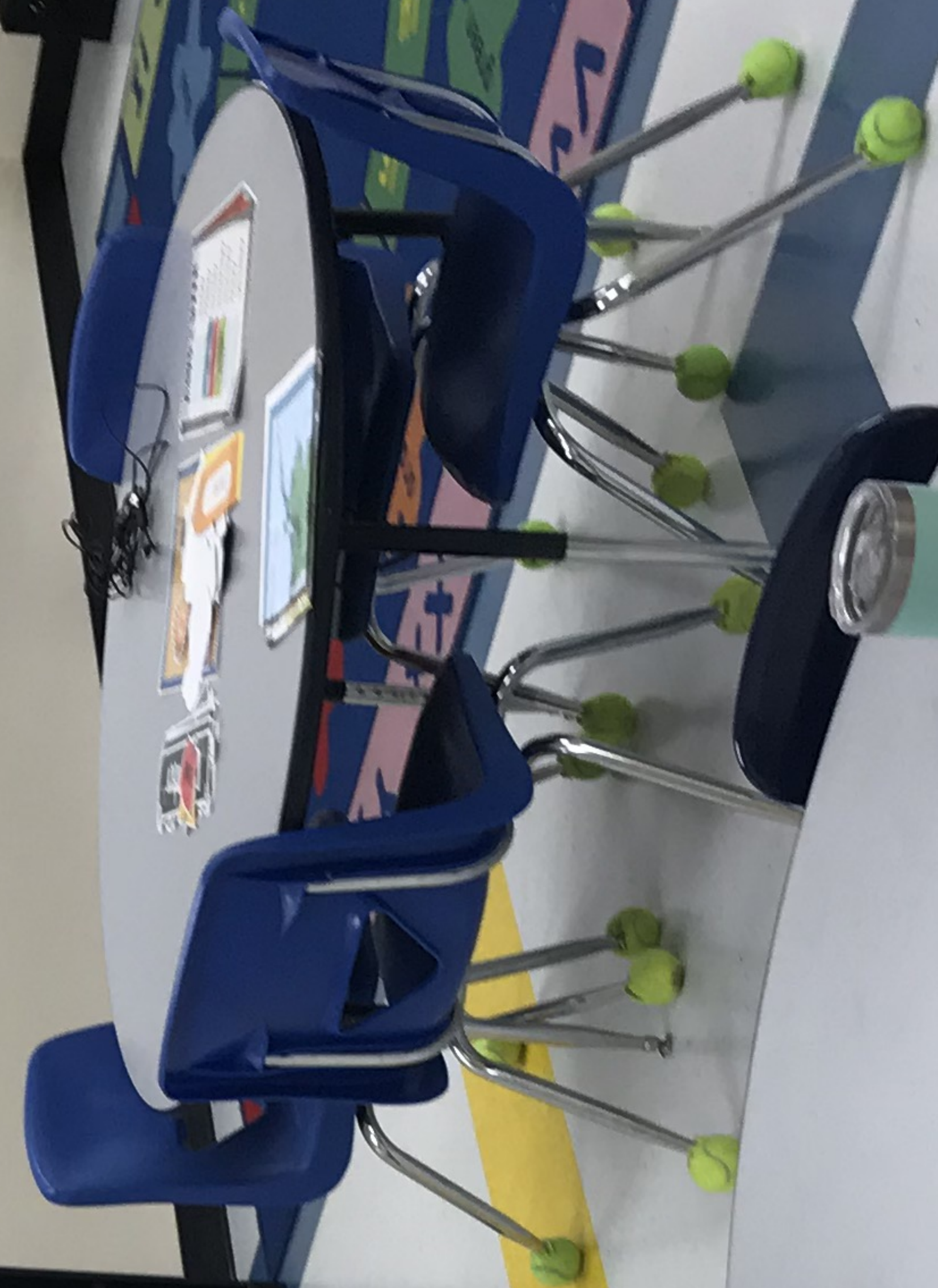
|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>QUARTER<br/>TO DATE<br/>Revenues</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> |
|--|--|---|--|-----------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |   |  |                             |
| 43000 Chg. for Current Serv.                 | 503,010                                  | 243,138                                 | 259,872                                    | 48.34%                      |
| 44000 Other Local Revenues                   | 0  | 0                                       | 0  | 0.00%                       |
| 46000 State of Tennessee                     | 0  | 0                                       | 0  | 0.00%                       |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>503,010</b>                           | <b>243,138</b>                          | <b>259,872</b>                             | <b>48.34%</b>               |
| 30000 Reserves and/or Fund Balances          | 246,861                                  |   |  |                             |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>749,871</b>                           |   |  |                             |

|                                      | <b>APPROPRIATIONS<br/>2019-20</b> | <b>QUARTER<br/>TO DATE<br/>Expenditures</b> | <b>UNREALIZED<br/>EXPENDITURES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> |
|--------------------------------------|-----------------------------------|---|--|-----------------------------|
| <b>EXPENDITURES (APPROPRIATIONS)</b> |                                   |   |  |                             |
| Oper. of Non-Instructional Services  |                                   |   |  |                             |
| 72300 General Administration         | 1,800                             | 1,800                                       | 0  | 100.00%                     |
| 73300 Community Service              | 531,192                           | 218,766                                     | 312,426  | 41.18%                      |
| 79100 Operating Transfers            | 0                                 | 0   | 0  | 0.00%                       |
| 79200 Residual Equity Transfers      | 0                                 | 0   | 0  | 0.00%                       |
| <b>TOTAL EXPENDITURES</b>            | <b>532,992</b>                    | <b>220,566</b>                              | <b>312,426</b>                                 | <b>41.38%</b>               |
| 39000 Reserves and/or Fund Balances  | 216,879                           |   |  |                             |





10:33



January 21, 2019

BEDFORD COUNTY BOARD OF EDUCATION

**Minutes from December 17, 2019 Regular Monthly Meeting**

The Bedford County Board of Education met in a regular monthly session on Tuesday, December 17, 2019 at approximately 5:30 p.m. in the central office building board room located at 500 Madison Street Shelbyville, TN. All board members were present (Forsee, Neeley, Anderson, Cook, Boutwell, Crews, Brown, Cashion and Reed).

Chairman Forsee called the meeting to order, followed by a moment of silence and the Pledge of Allegiance. He then welcomed members of both the adult and youth Leadership Bedford organizations.

**CONSENT AGENDA**

When approval of the consent agenda was sought, **Mr. Crews moved that item Architect Selection Process be removed from Report Items to Action Items. Mr. Boutwell seconded the motion. The vote to move Architect Selection Process from a report item to an action item was 7-2, with Mrs. Neeley and Dr. Anderson voting no.**

The following consent agenda was then approved by acclamation:

CONSENT AGENDA

- A. Approval of Agenda
- B. Minutes of November 19, 2019 Regular Monthly Meeting

**SPOTLIGHT ON STRATEGIC PLAN**

Chairman Forsee reviewed Goal 4 of the board's strategic plan which is to Improve Infrastructure. Two of the strategies to reach that goal are:

- Develop & maintain comprehensive safety plans for each school and the system in conjunction with local law enforcement and local emergency management.
- Continue to upgrade the security of each school through the use of cameras, limiting access points, technology and infrastructure.

He then called on Dee Crabtree, Coordinator of School Health and Safety, to give a report on safety programs.

**Report on School Safety – Dee Crabtree**

Ms. Crabtree discussed SafeTN which is a secure, open door communication platform where you can send in tips and access useful resources to help keep your school and community safe.

The SafeTN app works with the state's Department of Safety and Homeland Security's anonymous reporting system, so that students, faculty, parents, and the public can easily and confidentially report their concerns to help prevent violence in schools and communities. Tips can be submitted 24/7 through the mobile app from any compatible device. The Tennessee Department of Safety and Homeland Security will review, assess, and then send all submissions to law enforcement, mental health crisis response teams, and/or school administrators for intervention based on information received.

Some of the common behaviors and incidents that may be reported are:

- Assault
- Sexual Misconduct
- Bragging about an upcoming planned attack
- Violence or planned violence
- Physical injury or harm to self or others
- Threats of violence

The STOPit bullying app was made available last year and again this year to all students. It too is an anonymous way for students to report bullying, violence, self-harm/drugs/alcohol or any issue which can negatively impact the learning environment. This app is specifically for Bedford County Schools with each school having an individual code to access the app. Posters have been placed in all schools with the individual school code listed.

School Administrators and their designees are responsible for monitoring the app. Schools were asked to download the app on school technology devices so all students have access while at school. There were 169 incidents reported in the STOPit app during the 2018-19 school year. 157 of these were false or unsubstantiated. Some were able to be addressed.

Sanford Harmony is a new social-emotional teaching program that has been implemented for grades K-6. It helps teachers develop strong classroom relationships and helps children develop better relationship skills by:

- Building positive classroom learning communities
- Puts the focus on teaching and learning
- Brings out the best in students
- Helps to reduce conflict in the classroom

Harmony teacher kits include the everyday practices of Meet Up and Buddy Up and a set of thematic lessons, activities, storybooks and games that enhance discussions, decision-making, and problem solving.

RAPTOR is the visitor management system in the front office of every school that scans the driver's license of visitors.

Ms. Crabtree also reviewed the mandatory safety drill log (see document in December 17, 2019 board meeting file) and talked about fire safety announcements over the intercom. The public safety team

goes out and observes drills and gives advice. The team, comprised of members of EMA, county & city fire, sheriff's department, city police, and 911, are willing to go out to any drills and help school staff.

The district plans to purchase additional radios and replace the ones that are not working and to purchase additional cameras.

Chairman Forsee asked about the number reported from STOPit last year. Superintendent Embry answered that last year was the first year for the app and as is the case anytime you introduce something new to kids, they will try it out, so there were a lot of false reports that took time for administration to investigate and work through. Now it has smoothed out but with this app and the addition of SafeTN, there have been a couple of instances this year where reports have been received of bullying or misconduct. These were reported directly to the superintendent and principal.

Mr. Cook said he had previously asked for a breakdown of how the Safe Schools Grant is being used with regard to camera placement. Mr. Embry said several are being replaced and he will give Mr. Cook an update.

Mr. Embry added that part of Safe Schools money goes to pay for training of SROs annually. SROs are employees of the sheriff's department and their training is covered in the MOU in which the board agreed to pay for any training or recertification and for the lodging, registrations and travel incurred.

The RAPTOR system is about six years old and is starting to wear down. Supplies and equipment are having to be replaced. Some buzzers need to be replaced as well, and all of this is also included in the Safe Schools grant. The Superintendent said that safety film over windows is being looked at through the grant.

Mr. Crews asked if the safe schools money is continuous. The Superintendent said the system had been getting about \$70k per year, however that increased a couple of years ago to \$100k and then the one-time additional amount was received last year.

Chairman Forsee said it appeared there are multiple safety nets in place to provide a safe environment. Mr. Crews said there was always a great deal of cooperation from principals when doing these safety events as staff would give law enforcement free access to schools and he wished to commend them for doing so. Superintendent Embry said the system appreciates the police and sheriff's departments, noting that Scott Johnson heads up the team, and it is a coordinated effort when conducting drills.

The Tennessee Organization of School Superintendents (TOSS) is working to get the state to possibly eliminate the number of fire drills and give principals flexibility to do some type of other evacuation drill, noting fire drills have been conducted every month for years, but there hasn't been a fire death at school in over fifty years.

Mrs. Neeley said she had heard a presentation from a former FBI agent that made excellent points about addressing a new, different way to train in order to be proactive to save lives.

## **ACTION ITEMS**

### **2020-21 School Year Calendar**

**Mrs. Neeley moved to approve the 2020-21 School Year Calendar (see document in December 17, 2019 board meeting file). Her motion was seconded by Mr. Brown.** Superintendent Embry reviewed the document, noting that two election days were accounted for as in-service days, since the state requires that schools being used as polling locations are closed to students on those days. **The proposed 2020-21 calendar was approved unanimously.**

### **Revision – Policy 3.201 – Safety**

The Superintendent noted that in order to comply with current state law, TSBA has suggested adding the following statement to our safety policy – “In addition, the Superintendent of Schools/designee shall provide the local law enforcement agency with all safety and security plans.”

The policy’s language has also been refreshed and legal references have been updated to reflect current statutes (see changes in December 17, 2019 board meeting file). **Mr. Cook moved to approve the suggested revision and his motion was seconded by Mr. Crews.** Mrs. Neeley pointed out that the board has always provided this information as an understanding between agencies, however now it is required by law. **The revision to Policy 3.201, Safety was approved by a vote of 9-0.**

### **Revision – Policy 6.404 – Acquired Immune Deficiency Syndrome**

A recent audit of the policy manual recommended an update to Policy 6.404 (see document in December 17, 2019 board meeting file) to include a provision on infection control in order to better align with requirements found in state law. This proposal also contains updates to language and a general refresh to reflect the current TSBA model policy. **Upon the motion and second of Mr. Reed and Mrs. Neeley, the revision to Policy 6.404 was approved unanimously.**

### **Revision – Policy 6.411 – Student Wellness**

The board last updated Policy 6.411 – Student Wellness in April of 2019 at the request of the state Coordinated Health office. Since then, the State board updated the number of health index modules from three to eight. TSBA recommends revising the policy language to reflect any recommended School Health Index modules and delete the number three (see revision in December 17, 2019 board meeting file).

**The suggested revision to Policy 6.411 was approved by a vote of 9-0, upon the motion and second of Mr. Brown and Mr. Cook.**

### **Title III Amendment**

Superintendent Embry recommended board approval of the Title III Amendment (see document in December 17, 2019 board meeting file), explaining that it shifts money from one line to another and has been filed in ePlan with the state. **The Title III amendment was approved unanimously upon the motion and second of Mrs. Neeley and Mr. Crews.**

### **Bid 20-19 – Southside Elementary Re-roof**

Daniel Kleindienst, Director of Environmental Services, recommended rejecting the bids for Southside Elementary Re-roof as the lowest bid was still \$50k above the budget for this project. After discussion with Architect John Davis and County Finance Director Robert Daniel, they felt a recommendation to reject and then rebid in January and look at other options would be best. **Mrs. Neeley moved to accept the recommendation and reject the bids and ask that the bid be re-opened. Mr. Brown seconded the motion.**

Mr. Cook asked if there was any water coming in the roof in its current state. The roof was last done in the mid '90s and there are leaks. Guttering on the project was quite a bit more than anticipated.

**Motion to reject bids and rebid was approved by a vote of 9-0.**

### **November Monthly Financial Report**

In the absence of County Finance Director Robert Daniel, who was in committee meetings, the Superintendent said that in talking with Mr. Daniel there was nothing unusual about the November Monthly Financial Report (see document in December 17, 2019 board meeting file) and the Superintendent recommended that the board approve it. **Upon the motion and second of Cook and Neeley, the Board voted unanimously to approve the November Monthly Financial.**

### **Budget Amendment #2**

Superintendent Embry reviewed Budget Amendment #2 (see document in December 17, 2019 board meeting file) pointing out grant funds that had been noted on Page 1, as well as a small fund balance adjustment to cover an insurance increase in Workers Compensation and Liability. **Mrs. Neeley moved to accept Budget Amendment #2 and recommend it to county finance. Her motion was seconded by Mr. Cook and approved unanimously.**

### **Architect Selection Process**

Mr. Crews said he wanted to be very direct and very intentional when making the following motion:

**I would like to make a motion that we, as a board, acquiesce to the recommendation of the RFQ committee formed by Mayor Graham, with the following stipulations:**

- 1. It should be noted this concession to accept the recommendation of Kline-Swinney is limited to the construction of a new elementary school.**
- 2. The RFQ committee recognize and respect the authority of this board to recommend Davis Stokes or an architect of its choice for completion of the wing at Community High School and all other architectural or contractual needs of Bedford County Schools, excluding the construction of a new elementary school.**

**Mr. Cook seconded the motion.**

Chairman Forsee said in the discussion process to follow the board would walk through discussion with those in favor and those opposed and asked Mrs. Neeley if she was opposed. She said she didn't feel she had to state her position but wished to speak. Mr. Forsee said he wanted to give the author of the motion first opportunity to speak if he wished. She said Mr. Crews could change his mind and rescind or vote upon the motion and that she wished to speak, adding that what she had to present was extremely

vital to the motion on the floor and asked for the indulgence of the board to hear her out. Mr. Crews was agreeable, but noted that in making his motion he felt that the board had been at an impasse for quite some time and was making the motion in the best interest of the students of Bedford County and also so that this board could avoid any possible litigation.

Mrs. Neeley addressed the board saying that she hoped that since they had last met that everyone had researched the county's policy and procedures manual. She said that at the present time she had spoken to twelve of the eighteen commissioners. Diane Neeley – "All of them have had this whole process misrepresented to them. They received a letter from the county attorney standing on an AG opinion that does not answer what our question is". She said she had spoken to the divisional director for CTAS and had come to the conclusion that the question that was sent to them by Mr. Daniel was framed in a way that they sent back the same opinion. She added that throughout this process the mayor has implied this was for all county construction, including schools. She said she had written documentation that Mr. Farrar said it was for a school and the information sent to CTAS from Mr. Daniel stated that it was for a school.

Diane Neeley – "In speaking to commissioners that I have spoken to over the last several days, they were distraught that they were not included." She said she still held her initial position that the board has had their authority stripped from them through a process that was invalid. Diane Neeley – "The mayor has circumvented the finance committee and he has circumvented the full commission and slapped every one of us in the face." She added that the mayor had sat on the board and she felt she knew him well enough to know that he would have been the first to vocally oppose what is now being done at the county level.

Diane Neeley – "All of you know this is wrong. I am publicly taking this stand because what has happened to us is wrong." Mrs. Neeley said that of all the commissioners she had spoken to with the exception of a few, said they had not heard the full story and want to work with the board and that both groups need to meet. Mrs. Neeley told them "we have done everything we can" and explained how the invitation from the board to meet came to be. Mrs. Neeley added that commissioners said they were not included in that decision when the letter was sent by their attorney to cancel the meeting and no attorney client meeting was held regarding the matter nor were they contacted by phone or email.

Diane Neeley – "I am sorry, but this whole process smacks of impropriety. It is against us a school board and is a slippery slope. If we don't stand our ground and if we don't implore and beg the commission to meet with us...It is spelled out in the policy and procedure manual. It is not rocket science. It is there. I don't know why this has been done in the way it was done."

She added that in no county finance or other committee minutes was this ever discussed. Diane Neeley – "The mayor made a committee that included two commissioners and there was a problem with that because a decision has been made. It was in a meeting that was not announced publicly." She added that she knew this for a fact because she had reviewed all back issues of the local paper, Bedford Briefs, and public notices from mid-July to present and it had not been done.

Diane Neeley – "I don't know why these steps have been taken. I am not standing here to advocate for John Davis. I am advocating for our right to have our policies and procedures and to do what is outlined in this county's policy and procedure manual and we have that right." Mrs. Neeley said she did not agree with the motion and noted that this was a contractual service such as psychological services or the

Aramark contract and feared that if the board “gives in” they are handing over the authority for the board to decide on those services as well. “We are setting precedent tonight, if we give into a process that is wrong and we are entitled by virtue of our elected position to do, if I don’t defend what we as a board are entitled to do...I am begging you and imploring you to wait and withdraw your motion ‘til after the first of the year” as it was her understanding they are going to address it and work with the board on a process moving forward that they are all involved in.

Mr. Cook said he appreciated Mrs. Neeley’s research but disagreed and didn’t understand why if commissioners wanted to meet with the board, why had the board not received a letter and were not there.

Diane Neeley – “The commission did not have any idea what was going on. They were clueless, with the exception of one, they admitted to me...They have heard one side and it has been skewed in favor of what is being done to us. They are not happy with what has happened and the actions that have happened and are going to make every effort to work with us. I have not said anything that I do not have in black and white, documented paper, and I will show it to anybody. I will show it to anyone in the county that wants to see it because I feel that confident about what I am saying...”

David Brown – “I don’t think there has been enough time. We need to balance this back and forth... I don’t want to get in a lawsuit with our funding body ... but we are being stripped of a responsibility and we have more knowledge than they do in regards to building a school. I don’t think we have given it enough time and I will be honest, I think three of our board members, two of which work for the county, and possibly three have acquiesced to the powers that be.

John Boutwell – “I disrespect that comment.”

David Brown – “How can you be an impartial vote when two of you work for the county government? It would be difficult for me.”

John Boutwell – “You are impugning my integrity.”

David Brown – “I am in opposition. I want to carry it forward for more discussion.”

Diane Neeley – “I am confident we are going to get there.”

Mr. Boutwell asked, “Where does the money for the architect come from?”

David Brown – “ It comes from the county. We all know that.”

John Boutwell – “...speaking to the motion. It comes out of debt service. Whose budget is that?”

Dr. Andrea Anderson – “I agree with David and Diane. I think there is sufficient time to get more information with the commission. I am not in favor of acquiescing on this one project.”

David Brown – “...and it is a horrible time of the year to call a meeting.”

Diane Neeley – “This board has never denied that debt service foots the bill. That process is the board, with the county finance director...all spelled out in the manual. We determine an RFQ, he puts it out to the companies. Architect is not done on low bid. We put it out, the firms submit their qualifications for the job we are looking for. The director makes sure they meet the requirements. Then our board would interview and whittle down and make a selection of architect and take to the finance committee as a

recommendation. They will review what we have submitted and it will be sent to the full commission as how it should be stated. They would accept our recommendation and instruct Robert to sign a contract. As we move forward at that point, we can't do it on low bid. Once we have selected the architect, then you move into negotiation for price. If we can't arrive at a suitable price...when you refer to debt service...when all this is figured out and the cost is submitted to county finance, at that juncture, they can give a thumbs up.

They have not had the money before. We have paid out of our budget for preliminary soil testing, etc. We have made a good faith effort. As we go through this process and we have a dollar amount and they say, we can't fund it, it is left to us. We felt strongly to pay \$4 million. We paid to do Learning Way. We are offering to buy the land for this school. We are offering....This board is working very diligently to be a good steward. At this point, we are within our rights to implore and respect our position...If there is a gray area in the policy manual, we need to sit down and work on them and spell out and we follow policy and procedure."

Dan Reed – "The reason I didn't speak is I don't know. I agree that if we can get the commission to meet with us...I am in favor of putting off to meet with the commission. What I am against is we are packed in at Southside and Eastside and I feel like we are pushing it back. If we could come up with some kind of resolution. It is going to get ugly. I want to see an elementary school and a wing at Community and like to see it done together. I wish we could get along with our funding body to get this done. I understand that Diane is making excellent points. Olive branch is extended. I wish we could sit down."

Brian Crews – "I think Diane has a lot of very valid points. I was very intentional with the words I chose. It is not my desire to be at odds with the county commission. I believe the headlines after our last meeting were very direct and put us at odds with the county commission. I believe that the law is on our side. I also know that when this was decided in Rutherford County it took two years. It is not my heart that we get into litigation that could take up to two years that would further and further delay this, would derail us from our strategic plan."

Dr. Andrea Anderson – "I don't think we are at the point of litigation. I think waiting to meet with the commission...I think there has been some gray communication and possibly the committee and how things were done. I don't think there is anything wrong with waiting or that any of us want to wait for two years and get into litigation. I am opposed to the motion."

Michael – "Thank you for your research Diane. So help me understand this...What is the commission going to do, since this has already been established and the architect selected. How can they unravel that?"

Diane Neeley – "It was never discussed in a public meeting. The mayor went behind their backs and established this committee. We were not notified. Mr. Embry was put in an untenable position. Our board chair should have gotten a letter so as a board, we said the chair, superintendent, or add more.... It was a very lopsided decision. It was a decision. It didn't say recommend; it said chose. It was not publicly announced.

We are not at odds with our commission. We have a mayor who failed to follow the process. He dropped us into this, ... it is ethically, morally and legally wrong. They can rescind it. Question is, did

they sign a contract with Kline Swinney? If they did they are in violation again. Commission can meet with us and rescind this...”

David Brown – “I agree with Brian that we do not want to litigate ...A few months is not too long when you are talking about a \$17 million plus project.”

Diane Neeley – “I am not for litigation. I think we can make it work. It is assanine that we would sue. I don’t condone that. I don’t want to wait... need for this school... I want to have it now. Waiting another month or two is not wrong.”

Mr. Brown referred to a conversation he had with the county mayor regarding the architect. “We have a county commissioner here...It was never the intention to come out fighting. I don’t know where and how it came out being a negative meeting.”

Mr. Crews asked Mrs. Neeley - “You have spoken to twelve commissioners. They will be meeting at 7pm. Do you believe that one out of the twelve will make a motion to have this talked about?”

Diane Neeley – “I don’t know if it will come tonight. They want to look at the policy manual. They want to do their own investigation. It was not on any of the agendas. Rules would have to be suspended and I am not sure they could get that done tonight. I feel like before their January meeting...”

The Chair asked Mr. Crews to reread the motion.

**I would like to make a motion that we, as a board, acquiesce to the recommendation of the RFQ committee formed by Mayor Graham, with the following stipulations:**

- 3. It should be noted this concession to accept the recommendation of Kline-Swinney is limited to the construction of a new elementary school.**
- 4. The RFQ committee recognize and respect the authority of this board to recommend Davis Stokes or an architect of its choice for completion of the wing at Community High School and all other architectural or contractual needs of Bedford County Schools, excluding the construction of a new elementary school.**

**A roll call vote on the motion went as follows:**

**David Brown – Against**

**Brian Crews – For**

**Dan Reed – Against**

**Diane Neeley – Against**

**Michael Cook – For**

**Andrea Anderson – Against**

**Nicole Cashion – For**

**John Boutwell – For**

**Glenn Forsee – Against**

## **Motion failed 5-4.**

Mr. Forsee observed that in his position as a school board member... “All we have ever wanted is to have the rights and roles and responsibility of this board to be respected. Even though it went one way, the opportunity to express ourselves in the future....”

## **REPORT ITEMS**

### **Monthly Tax Analysis**

Superintendent Embry reviewed the monthly tax analysis (see document in December 17, 2019 board meeting file) noting that sales tax was up \$26k and that he had talked to Mr. Daniel about whether or not internet sales tax is being included and hopefully we will see a good increase on this.

### **Building Program Update**

Architect John Davis reported on progress at Learning Way. He reported that doors were installed last week. The fire marshal inspection is being completed and Mr. Davis sees no reason that Phase 1 will not be ready for occupation.

On Phase 2, demolition on the east wall will begin while students are out of school for winter break. Portables are not in the way at this time but will be moved fairly quickly. Mr. Kleindienst said when the fire marshal gives occupancy, his department will begin the process of disconnecting and preparing the portables to move, which entails quite a bit of work. He anticipates moving them the first part of January.

### **Executive Committee Report**

The next monthly board meeting will be held on January 21 in the central office building board room.

The Chair reminded fellow board members about ethics disclosures that will be due by January 31 and that next year is an election year so those who are up for election and wish to run, must file by sometime in February.

### **Superintendent's Report**

Superintendent Embry called the board's attention to recently released documents (see documents in December 17, 2019 board meeting file) from TEA for 2018-19 school year, that ranked teacher salaries across the state.

In the full salary schedule Bedford County ranked 54<sup>th</sup> overall which was a jump of ten slots from the past rankings. He reminded the board of the 4% increase they had approved when systems all around them were giving 1% or 2%.

On a bachelor degree/masters Bedford County ranked 30<sup>th</sup> with only Tullahoma higher in the district. Don Embry – *“The board and county finance have worked hard and there are still some wrinkles in the salary schedule, but this is a huge improvement. We are 30th in the state of 142 districts. That is nothing to sneeze at. A bachelor's degree minimum...we are at 47. This is very interesting.”*

The Superintendent added he felt the information released last week from TEA might be helpful in collaborations and that budget study sessions would begin after the return from the holidays.

## **OTHER BUSINESS**

### **Acknowledge Special Programs and Achievements**

The Shelbyville Central High Golden Eagle football team was commended for their tremendous year and for representing with excellence.

It was noted that Cascade middle school boys and girls have had a tremendous season.

Mr. Boutwell noted recent coverage in the newspaper about Bedford County students working with local companies involved with robotics.

Mr. Cook made a formal request of the chair that he would like to see on the next board meeting agenda that the land purchase for a new elementary school be noted, in order to see if the board is going to get options or resubmit bids, but move on to find a spot. Chairman Forsee replied that the executive committee would come back with a recommendation.

## **ADJOURNMENT**

**The meeting was adjourned upon the motion of Mr. Boutwell at approximately 6:45 p.m.**

Site: Cascade High School

Site Label ID: BOE-

Status Code: (O=Operat

\* Denotes required field

Date: 1/14/2020

X Surplus  Scrap  Transfer

| Gov Deals # | *Label # | Barcode # | *Item Description                 | *Quantity (# of #) | *Status Code | Manufacturer    |
|-------------|----------|-----------|-----------------------------------|--------------------|--------------|-----------------|
|             |          | None      | pairs of computer speakers        | 10 total           | O            |                 |
|             |          | 4968      | Averkey video                     | 1                  | O            | AverMedia       |
|             |          |           | All-In-One CPU/Monitor            | 1                  | O            | Dell            |
|             |          | None      | MS Office Windows 95 in plastic   | 1                  | N            | Microsoft       |
|             |          | None      | backup drive                      | 1                  | UKN          | Clickfree       |
|             |          | None      | iwork software                    | 1                  | UKN          | unknown         |
|             |          |           | textbook scanner                  | 1                  | UKN          | andHeld Product |
|             |          | 51379     | CPU                               | 1                  | O            | Dell            |
|             |          | 50891     | CPU                               | 1                  | O            | Dell            |
|             |          | 43387     | CPU                               | 1                  | O            | Dell            |
|             |          | 52407     | Flatbed scanner (old)             | 1                  | UKN          | Epson           |
|             |          | None      | RCA Video Camera (old)            | 1                  | UKN          | RCA             |
|             |          | None      | UPS Battery Backup                | 1                  | UKN          | APC             |
|             |          | 28168     | Fax / copier                      | 1                  | O            | Brother         |
|             |          | None      | Boxes of TI calculator connectors | 4                  | O            | TI              |
|             |          | 30287     | CPU                               | 1                  | O            | Dell            |
|             |          |           |                                   |                    |              |                 |
|             |          |           |                                   |                    |              |                 |
|             |          |           |                                   |                    |              |                 |

Supervisor / Principal: **Josh Young / Debbie Sudduth - Tech Liaison** Contact Numt

For items that have been assigned BARCODES, you may list those Items, Barcode Numbers, and Serial Numbers on a Separate Sheet of paper.

**Additional Notes:**

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ole, N=Not Operable, UKN=Operating Condition Unknown)

Multiples can be broken down (ie: 15 items could be: 10-O 3-N 2-UNK)

| <b>Make / Model</b> | <b>Serial No.</b>         | <b>*Photo file Names</b> | <b>*Value</b> |
|---------------------|---------------------------|--------------------------|---------------|
| LCW-1050SEWN        | unknown                   |                          |               |
| unknown             | unknown                   |                          |               |
|                     |                           |                          |               |
| Windows 95          | unknown                   |                          |               |
| C2                  | 1037 1004 100 or WD1041XM |                          |               |
| unknown             | unknown                   |                          |               |
| N10410              | 30206-001167E             |                          |               |
| Dell 8469340489     | 3W2FCY1                   |                          |               |
| Dell 8467847497     | 3W1JCY1                   |                          |               |
| Dell                | 4338                      |                          |               |
| Perfection V33      |                           |                          |               |
|                     | 902530006                 |                          |               |
| 450/600             |                           |                          |               |
| MFC-8440            |                           |                          |               |
| unknown             | None                      |                          |               |
| unknown             |                           |                          |               |
|                     |                           |                          |               |
|                     |                           |                          |               |
|                     |                           |                          |               |

er: **931-389-9394**

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## Policy 4.210 – Credit Recovery

TSBA is recommending that Junior Achievement, which is now obsolete, be rescinded, and replaced with Credit Recovery. Local boards are required by the state board to have a policy in place regarding Credit Recovery.

# Bedford County Board of Education

|   |  |                                  |                                 |
|---|--|----------------------------------|---------------------------------|
| Monitoring:<br><b>Review: Annually, in<br/>November</b> | Descriptor Term:<br><br><b>Credit Recovery</b> | Descriptor Code:<br><b>4.210</b> | Issued Date:<br><b>01/21/20</b> |
|   |  | Rescinds:<br><b>4.210 JA</b>     | Issued:                         |

1 *General<sup>1</sup>*

2 The Superintendent of Schools shall ensure that credit recovery facilitators receive training regarding  
3 course organization, online instruction management, and related technology.

4 Credit recovery teachers shall comply with all State Board of Education certification requirements.<sup>1</sup>

5 **ADMISSION AND REMOVAL<sup>2</sup>**

6 No student shall be admitted to or otherwise enrolled in credit recovery courses unless:

- 7 1. The student's parent/guardian gives written consent for the student to enroll in the proposed  
8 credit recovery course. Parent(s)/guardian(s) shall be informed that not all postsecondary  
9 institutions will accept credit recovery courses for credit and that the NCAA Clearinghouse will  
10 not accept credit recovery courses for credit; and  
11
- 12 2. The student has previously taken an initial, non-credit recovery section of the proposed course  
13 and received a grade of at least fifty percent (50%). Students who receive a grade of below fifty  
14 percent (50%) in the non-credit recovery section of the course must re-take the course.

15 If a student is seeking to recover credit for the first semester of a two-semester course, the student may  
16 not receive the full credit for the course until he/she has enrolled in and passed the second semester of  
17 the course and taken any applicable End of Course examinations.

18 The Board shall track students enrolled in credit recovery courses as directed by the Tennessee  
19 Department of Education.

20 **INSTRUCTION AND CONTENT<sup>3</sup>**

21 Credit recovery teachers shall work closely with credit recovery facilitators to correlate class content  
22 and instruction.

23 The Superintendent of Schools shall ensure that all credit recovery courses:

- 24 1. Align with Tennessee's current academic standards for the relevant course content area, as  
25 approved by the State Board of Education; and  
26
- 27 2. Differentiate instruction to address individual student growth needs based on diagnostic  
28 assessment or End of Course data.

1 Students in credit recovery programs shall:

- 2 1. Complete a course skill-specific diagnostic to determine skill-specific goals;
- 3
- 4 2. Meet individual skill-specific goals in a flexible time frame as established by identified student
- 5 need; and
- 6
- 7 3. Master all individualized skill-specific goals as established by the diagnostic process in order to
- 8 earn credit.

9 **GRADES<sup>4</sup>**

10 Students passing credit recovery shall receive a grade of seventy percent (70%). Grades awarded in  
11 credit recovery courses shall adhere to the State Board of Education's Uniform Grading Policy.<sup>5</sup>

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Legal References

1. SBOE Policy 2.103(7)(b)
2. SBOE Policy 2.103(7)(c)
3. SBOE Policy 2.103(7)(d)
4. SBOE Policy 2.103(7)(e)
5. SBOE Policy 3.301

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Cross References

Grading System 4.600  
Promotion and Retention 4.603

# TSBA District Policy Manual Maintenance and On-line Service Agreement

This Services Agreement ("Agreement") is made and entered into by and between **Bedford County Board of Education**, hereinafter called "School District," and the **Tennessee School Boards Association**, hereinafter called "TSBA," provides as follows:

## I. PURPOSE

TSBA agrees to perform the services enumerated in Article III-B of this Agreement for the purpose of assisting School District to maintain its District Policy manual in current condition and to provide the District Policy Manual on TSBA's web site.

In consideration for TSBA's services, School District agrees to perform the duties enumerated in Article III-A and make payment according to Article IV.

The electronic formatting of policies is the intellectual property of TSBA.

## II. TERM

The term of this Agreement shall be for three (3) years from effective date – 02/01/20.

## III. SERVICES

### A. School District shall:

1. Designate a member of the administrative staff to serve as liaison with TSBA for the duration of this Agreement, and so advise TSBA.
2. Provide TSBA with any desired revisions or additions to policy manual in a timely manner.

### B. TSBA shall:

1. Monitor changes in state and federal law and customize applicable district policies to incorporate changes.
2. Review and edit district-originated policy revisions and additions, and provide legal review when needed.
3. Provide School District with sample policies upon request.
4. Advise School District on policy manual topics and organization.

5. Conduct periodic policy manual audits to ensure that all policies are in compliance with current laws.
6. Maintain an up-to-date copy of the School District's policy manual.

#### IV. Fees/Fee Payment Schedule

In consideration of the services set forth in Section III-B of this agreement, School District shall pay to TSBA the fee of \$12,750 for a three-year subscription to the Policy Maintenance/On-line Service. Payment of the three year subscription shall be as follows:

|  |            |                   |
|--|------------|-------------------|
| 1/3 due on the effective date of this agreement    | (02/01/20) | <u>\$4,250.00</u> |
| 1/3 due one year from effective date of agreement  | (02/01/21) | <u>\$4,250.00</u> |
| 1/3 due two years from effective date of agreement | (02/01/22) | <u>\$4,250.00</u> |

Thirty days before the expiration date (02/01/23), TSBA will send a notice of renewal to the district including any price increase or other changes in such service.

For the  
Tennessee School Boards Association

  
\_\_\_\_\_  
Director of Policy Services

12/23/19  
\_\_\_\_\_  
Date

For the  
School District

  
\_\_\_\_\_  
Director of Schools

\_\_\_\_\_  
Board Chairman

1-6-2020  
\_\_\_\_\_  
Date

**Please sign both copies of this Agreement. One copy is to be retained by the district and one copy is to be returned to TSBA Policy Services.**

**BEDFORD COUNTY SCHOOLS – INTERNAL SCHOOL FUNDS**

**Winnett Audit Findings and Schools' Responses**

**2018 - 19**

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**MATTERS RELATING TO LEGAL COMPLIANCE**

1. Due to teachers' failure to turn in money in a timely manner, Learning Way Elementary School, Eastside Elementary School, Southside Elementary School and Shelbyville Central High School Vocational Account did not always make deposits within the time frame mandated by the *Tennessee Internal School Uniform Accounting Policy Manual* (the "Manual") Section 4, Title 4, page 4-22, and *Tennessee Coded Annotated* section 5-8-207. Receipts are required to be deposited within three business days from the date received. Teachers should be reminded to turn in receipts daily when possible.

**School Responses:**

Learning Way – I reminded the teachers to always turn in money on time.

Eastside – Teachers have been retrained and bookkeeper will remind teachers to turn in money daily.

Southside – Southside will turn money in a timely manner and continue to strive to be in compliance each year.

SCHS Vocational – SCHS Vocational will make deposits within the time frame mandated by the *Tennessee Internal School Uniform Accounting Policy Manual*.

2. Section 4, Title 8, page 4-35 of the *Manual* and *Tennessee Code Annotated* section 67-6-102 require schools to pay sales tax under certain situations, most common of which is when purchasing items for resale. We noted instances in which Cascade Middle School, Harris Middle School, Southside Elementary School and Shelbyville Central High School did not pay sales tax on items purchased for resale.

**School Responses:**

Cascade Middle – Cascade Middle School will make sure we are paying sales tax on any items resold and have it stated clearly on invoices.

Harris – In the future, we will be more cautious to be sure that we are charged sales tax by those vendors that we need to pay sales tax to.

Southside – Southside will pay taxes on all resale items and continue to strive to be in compliance each year.

SCHS – SCHS will pay sales tax on all items purchased for resale.

3. In one or more instances Shelbyville Central High School did not comply with the 1981 Financial Management Act which, as well as Section 5, Title 3, page 5-14 of the *Manual*, requires obtaining three quotes for purchases over \$5,000 as well as advertised bids for purchases in excess of \$25,000.

School Response:

SCHS - SCHS will obtain three quotes for purchases over \$5,000 as well as advertise bids for purchases in excess of \$25,000.

#### **MATTERS RELATING TO INTERNAL CONTROL OVER FINANCIAL REPORTING**

1. For applicable restricted clubs/classes at Community Middle School, Liberty Elementary School, and Shelbyville Central High School, we could not reconcile the ending fund balance (class balance in QuickBooks) using the amounts coded to revenue and expense accounts. These miscodings resulted from various causes, including errors in recording transfers, restricted activity recorded in general fund accounts or vice versa, or common miscoding errors.

School Responses:

Community Middle – This was a simple encoding error that has been noted and should not happen again.

Liberty – Liberty was found in having miscodings for the opening balances of its restricted accounts which affected the revenue totals. Liberty discovered this mistake at the time the books were rolled over. However, it was too late to correct the issue for the 2018-19 year. All money was there it was just coded incorrectly causing the find. This finding was corrected for the 2019-20 school year.

SCHS – For applicable restricted clubs/classes, SCHS will correct miscodings resulting from errors in recording transfers, restricted activity recorded in general fund accounts or vice versa, or common miscoding.

2. The records of Community High School turned in for audit reflected staff development expenditures recorded in the general fund. Page 5-10 of the *Manual* states "staff development is the responsibility of the board." If the board of education is unwilling to pay for these expenditures, funding should be sought through donations. If restricted funds have been used to pay for staff development, then the restricted income and related expenditures should be recorded in the restricted fund and not the general fund.

School Response:

Community High – Every effort will be made to be sure there are no staff development expenditures in general fund but is a responsibility of the board of education.

3. Section 4 Title 8 of the *Manual* states "if an outside vendor makes the collections, the school must verify total sales and total collections to ensure proper division of profits." We noted that Cascade Elementary School, Shelbyville Central High School, Community Elementary School, Eastside Elementary School, Learning Way Elementary School, Thomas Magnet School, Shelbyville Central High School Vocational Account and Liberty Elementary Schools have one or more vendors for which they do not have a process in place to independently verify either school picture sales, yearbook sales, or vending collections.

School Responses:

Cascade Elementary – Bookkeeper will accompany the vendor when he/she restocks the vending machines and keep a log that will then be verified against the check received from the vendor.

SCHS – When an outside vendor makes the collections, SCHS will define and provide a process that will verify total sales and total collections to ensure proper division of profits.

Community Elementary – Community Elementary will verify the total sales from outside vendors to ensure proper division of profits.

Eastside – The vendor has been contacted and will begin to give bookkeeper a detailed report of sales.

Learning Way – Patrick Lile is investigating and we are to continue as normal until we hear different.

Thomas – We have put policies in place to verify that sales and collections match from outside vendors.

SCHS Vocational – When an outside vendor makes the collections, SCHS Vocational will define and provide a process that will verify total sales and total collections to ensure proper division of profits.

Liberty – Liberty is working with Lincoln County Vending to try and have proper verification of total sales and collections in order to ensure proper division of profits received. A process is currently in place to assure the commissions received are correct.

4. Shelbyville Central High School's records reflect negative fund balances as of June 30, 2019. Page 4-3 of the *Manual* states, "a deficit balance in a restricted fund account is not allowable."

School Response:

SCHS – SCHS will correct having a negative balance in a restricted fund account.

5. We noted account miscodings at Community Elementary School, Eakin Elementary School, Eastside Elementary School, and Shelbyville Central High School.

School Responses:

Community Elementary – Community Elementary will in the future make sure any restrictive donations are assigned a restrictive account and corresponding income and expense accounts.

Eakin – The bookkeeper will run the Trial Balance report in QuickBooks and be more observant in looking for errors. Mr. Lyle did note during the meeting that we only had one account miscoding.

Eastside – Bookkeeper has reviewed manual. Also, the auditor has reviewed coding with bookkeeper.

SCHS – SCHS will code all accounts properly.

6. The *Tennessee Internal School Uniform Accounting Policy Manual* requires the preparation of donation/ allocation summary reports prior to the end of each school year for each source of legally restricted donations or allocations. We noted that Eakin Elementary School did not prepare one or more of the donation reports required by the *Manual*.

School Response:

Eakin – Eakin will reread the section on donation/allocation summary reports. This will give us a better understanding of the reports that are needed.

7. Section 4 Title 9 of the *Manual* states “any stipulations governing the use of donations or allocations should be documented in writing by the donors.” Eastside Elementary School, Cascade Elementary School, and Thomas Magnet School did not consistently adhere to this requirement.

School Responses:

Eastside – All donations and the intent of their use will be documented through a letter from the donor.

Cascade Elementary – Bookkeeper will either obtain a letter from the donor or mail a thank you letter to the donor including the stipulations governing the use of the donations.

Thomas – All donations with designated purposes will be noted either on the check or in writing.

8. Shelbyville Central High School did not properly close their graduating class account. Graduating classes should make provisions for the disposition of unexpended money prior to graduation as such accounts must be closed at the end of the fiscal year. Please refer to the *Manual*, Section 5, Title 8, for reporting guidance.

School Response:

SCHS – SCHS will properly close their graduating class account and will make provisions for the disposition of unexpended money prior to graduation.

9. Page 5-7 of the *Manual* details controls over funds received in the mail. These controls include (1) someone other than the bookkeeper should open the mail daily, (2) the person opening the mail should list all checks received on a collection log, (3) the person opening the mail should restrictively endorse each check, and (4) a receipt should be issued to the person remitting the money. During our audit we noted the following schools did not have one or more of these controls in place: Southside Elementary School and Shelbyville Central High School.

School Responses:

Southside – Southside will have detailed controls over funds received in the mail and continue to strive to be in compliance each year.

SCHS – SCHS will properly adhere to the Manual controls over funds received in the mail.

- 10 Page 5-13 of the *Manual* states “purchases and reimbursements from one school account to another are not equity transfers” and requires that “purchases should be recorded as revenue in the account selling the items/services and as an expenditure in the account purchasing the

items/services.” For Community Middle School, we noted purchases spent out of its BEP funds recorded as transfers.

School Response:

Community Middle – The wrong transaction code was used on a journal entry, correction noted.

- 11 Section 5 of the *Manual* details controls over concession activities and includes the requirement for a recorded count of concessions collections signed by two responsible individuals. We noted at Cascade Middle School and Community Middle School that counts were not in some cases signed by two responsible individuals.

School Responses:

Cascade Middle – Cascade Middle School will make every effort to make sure that two responsible individuals sign the concession collections form.

Community Middle – Concessions reconciliation form was not signed by two responsible parties, this should not happen again.

- 12 Page 6-3 of the *Manual* states “two signatures are required for all checks.” We noted an instance in which a check was not dual signed at Southside Elementary School.

School Response:

Southside – Southside will have two signatures on every check. We will continue to strive to be in compliance each year.

AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION

**BEDFORD COUNTY SCHOOLS  
INTERNAL SCHOOL FUNDS**

June 30, 2019

**WINNETT**  
*Associates, PLLC*

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Certified Public Accountants and Consultants

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**ROSTER OF OFFICIALS**  
**BEDFORD COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**

**JUNE 30, 2019**

MEMBERS OF THE BOARD OF EDUCATION

Glenn Forsee, Chairman  
Brian Crews, Vice-Chairman  
Diane Neeley  
David Brown  
Michael Cook  
Dr. Andrea Anderson  
Dan Reed  
Nicole F. Cashion  
John Boutwell

SUPERINTENDENT

Don Embry

BEDFORD COUNTY DIRECTOR OF FINANCE

Robert Daniel

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

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

As described in Note A(2) of the financial statements, the financial statements are prepared by Bedford County Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the State of Tennessee.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note A(2) and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Bedford County Schools Internal School Funds as of June 30, 2019, or changes in financial position for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the combined financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Bedford County Schools Internal School Funds as of June 30, 2019, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A(2). In addition, in our opinion, the individual school financial statements referred to in the first paragraph present fairly, in all material respects, the assets, liabilities and fund balances of Bedford County Schools' Internal School Funds as of June 30, 2019, and the related revenue, expenditures and changes in fund balances for the year then ended, in accordance with the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual* described in Note A(2).

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the combined financial statements – regulatory basis that collectively comprise the Bedford County Schools Internal School Funds' basic financial statements. In addition, our audit was conducted for the purpose of forming an opinion on the individual school financial statements – regulatory basis, presented as supplementary information. The supplemental schedules and introductory section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements - regulatory basis of the schools. As described in Note A(2) of the financial statements, the supplemental schedules, as listed in the table of contents, are prepared by Bedford County Schools Internal School Funds on the basis of the financial reporting provisions of the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The supplemental schedules, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements - regulatory basis. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements - regulatory basis and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental schedules, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements - regulatory basis as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019, on our consideration of Bedford County Schools Internal School Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Bedford County Schools Internal School Funds' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Bedford County Schools Internal School Funds' internal control over financial reporting and compliance.

*Winnett Associates, PLLC*

December 4, 2019

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| Community Middle School | Community Elementary School | Eakin Elementary School | Eastside Elementary School | Harris Middle School | Learning Way Elementary School | Liberty Elementary School | Shelbyville Central High School | Southside Elementary School | Thomas Magnet School |
|-------------------------|-----------------------------|-------------------------|----------------------------|----------------------|--------------------------------|---------------------------|---------------------------------|-----------------------------|----------------------|
| \$ 107,062              | \$ 24,381                   | \$ 31,420               | \$ 16,348                  | \$ 72,234            | \$ 17,409                      | \$ 96,251                 | \$ 185,270                      | \$ 20,107                   | \$ 55,513            |
| -                       | -                           | -                       | -                          | -                    | -                              | -                         | -                               | -                           | -                    |
| -                       | -                           | -                       | -                          | -                    | -                              | -                         | 86,500                          | -                           | -                    |
| -                       | -                           | -                       | -                          | -                    | -                              | -                         | -                               | -                           | -                    |
| <u>\$ 107,062</u>       | <u>\$ 24,381</u>            | <u>\$ 31,420</u>        | <u>\$ 16,348</u>           | <u>\$ 72,234</u>     | <u>\$ 17,409</u>               | <u>\$ 96,251</u>          | <u>\$ 271,770</u>               | <u>\$ 20,107</u>            | <u>\$ 55,513</u>     |

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|                   |                  |                  |                  |                  |                  |                  |                   |                  |                  |
|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|
| 48,587            | 21,124           | 28,451           | 16,240           | 34,828           | 17,316           | 63,988           | 95,372            | 16,614           | 49,304           |
| 3,878             | 49               | 2,969            | 108              | 359              | -                | 653              | 15,010            | 3,248            | 1,228            |
| 54,597            | 3,208            | -                | -                | 37,047           | 93               | 31,610           | 161,388           | 245              | 4,981            |
| 58,475            | 3,257            | 2,969            | 108              | 37,406           | 93               | 32,263           | 176,398           | 3,493            | 6,209            |
| 107,062           | 24,381           | 31,420           | 16,348           | 72,234           | 17,409           | 96,251           | 271,770           | 20,107           | 55,513           |
| <u>\$ 107,062</u> | <u>\$ 24,381</u> | <u>\$ 31,420</u> | <u>\$ 16,348</u> | <u>\$ 72,234</u> | <u>\$ 17,409</u> | <u>\$ 96,251</u> | <u>\$ 271,770</u> | <u>\$ 20,107</u> | <u>\$ 55,513</u> |

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| Community Elementary School | Eakin Elementary School | Eastside Elementary School | Harris Middle School | Learning Way Elementary School | Liberty Elementary School | Shelbyville Central High School | Southside Elementary School | Thomas Magnet School |
|-----------------------------|-------------------------|----------------------------|----------------------|--------------------------------|---------------------------|---------------------------------|-----------------------------|----------------------|
| \$ 25,040                   | \$ 39,682               | \$ 14,577                  | \$ 58,325            | \$ 15,352                      | \$ 104,417                | \$ 273,078                      | \$ 26,846                   | \$ 39,185            |
| 106,668                     | 53,451                  | 40,023                     | 238,223              | 67,014                         | 212,429                   | 569,090                         | 33,762                      | 138,048              |
| 107,327                     | 61,713                  | 38,252                     | 224,314              | 64,957                         | 220,595                   | 570,398                         | 40,501                      | 121,720              |
| (659)                       | (8,262)                 | 1,771                      | 13,909               | 2,057                          | (8,166)                   | (1,308)                         | (6,739)                     | 16,328               |
| -                           | -                       | 86                         | -                    | -                              | 257                       | 12,165                          | -                           | -                    |
| -                           | -                       | (86)                       | -                    | -                              | (257)                     | (12,165)                        | -                           | -                    |
| -                           | -                       | -                          | -                    | -                              | -                         | -                               | -                           | -                    |
| (659)                       | (8,262)                 | 1,771                      | 13,909               | 2,057                          | (8,166)                   | (1,308)                         | (6,739)                     | 16,328               |
| <u>\$ 24,381</u>            | <u>\$ 31,420</u>        | <u>\$ 16,348</u>           | <u>\$ 72,234</u>     | <u>\$ 17,409</u>               | <u>\$ 96,251</u>          | <u>\$ 271,770</u>               | <u>\$ 20,107</u>            | <u>\$ 55,513</u>     |

**NOTES TO THE FINANCIAL STATEMENTS**  
**BEDFORD COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**

For the Year Ended June 30, 2019

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**BACKGROUND**

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

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

(1) Financial Reporting Entity

This report includes only the internal school funds of Bedford County Schools. Internal school funds consist of financial resources accounted for at the individual schools.

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

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

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

(2) Other Comprehensive Basis of Accounting (OCBOA)

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

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**BEDFORD COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**

**For the Year Ended June 30, 2019**

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

(3) Measurement Focus/Basis of Accounting

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

(4) Fund Structure

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

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

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**BEDFORD COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**

For the Year Ended June 30, 2019

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**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**(5) Fund Balances**

Restricted Fund Balance – Fund balances reported as restricted are the result of externally imposed restrictions placed upon certain resources accounted for in the restricted funds. This includes BEP (Basic Education Program) funds, grants, and restricted public donations.

When both restricted and unrestricted resources are available for use, it is the school system's policy to use restricted resources first, then unrestricted resources as they are needed.

Assigned Fund Balance – Amounts that are constrained by each school's intent to be used for specific purposes are reflected as assigned in the accompanying financial statements. This includes accounts reported in the restricted fund at each school, except for those that account for externally restricted resources as described above.

The Board of Education is authorized to assign amounts for specific purposes with respect to the amounts they may allocate to the individual schools. The principal is the official authorized to assign all other amounts to a specific purpose. Authorization is established by the *Tennessee Internal School Uniform Accounting Policy Manual*.

Unassigned Fund Balance – In accordance with generally accepted accounting principles, the general fund is the only fund at each school that reports amounts for unassigned fund balance. This classification represents fund balance that is not restricted and has not been assigned to specific purposes within the general fund.

When both assigned and unassigned resources are available for use, it is the school system's policy to use assigned resources first, then unassigned resources as they are needed.

**(6) Management's Evaluation of Subsequent Events**

Management has evaluated events and transactions occurring subsequent to the fiscal year end for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through December 4, 2019, the date these financial statements were available to be issued.

**NOTES TO FINANCIAL STATEMENTS (Continued)**  
**BEDFORD COUNTY SCHOOLS INTERNAL SCHOOL FUNDS**

**For the Year Ended June 30, 2019**

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**NOTE B - DEPOSITS**

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

In compliance with state statutes all idle school funds are invested in interest bearing checking and savings accounts and certificates of deposit with various financial institutions.

Custodial credit risk is the risk that in the event of a bank failure, a school's deposits may not be returned to it. None of the schools' deposits were exposed to custodial credit risk because all balances were entirely insured by the FDIC.

**NOTE C - CAPITAL ASSETS**

Capital assets acquired by the individual schools are recorded as expenditures at the time of purchase. Title and accountability for capital assets purchased pass automatically to the board of education.

**NOTE D - COMMITMENTS**

Certain schools have entered into annual maintenance agreements with third-party vendors to provide maintenance and servicing of copy machines used by the schools. Such agreements provide for monthly payments and are subject to annual renewal upon the agreement of both parties.

# INDIVIDUAL FINANCIAL STATEMENTS

**BEDFORD COUNTY SCHOOLS**  
**ADULT HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                         |                 | LIABILITIES AND FUND BALANCES |                   |               |          |            |                                     | Total |
|--------------------------------|-----------------|-------------------------------|-------------------|---------------|----------|------------|-------------------------------------|-------|
| Cash in Bank-<br>Checking      | Total<br>Assets | Liabilities                   |                   | Fund Balances |          |            | Liabilities<br>and Fund<br>Balances |       |
|                                |                 | Accounts<br>Payable           | Non-<br>Spendable | Restricted    | Assigned | Unassigned | Total Fund<br>Balances              |       |
| \$ -                           | \$ -            | \$ -                          | \$ -              | \$ -          | \$ -     | \$ -       | \$ -                                |       |
| General Fund                   |                 |                               |                   |               |          |            |                                     |       |
| Restricted Fund:               |                 |                               |                   |               |          |            |                                     |       |
| Restricted gifts and donations |                 |                               |                   |               |          |            |                                     |       |
| -                              | -               | -                             | -                 | -             | -        | -          | -                                   |       |
| TOTAL RESTRICTED FUND          |                 |                               |                   |               |          |            |                                     |       |
| -                              | -               | -                             | -                 | -             | -        | -          | -                                   |       |
| \$ -                           | \$ -            | \$ -                          | \$ -              | \$ -          | \$ -     | \$ -       | \$ -                                |       |
| TOTAL GENERAL AND RESTRICTED   |                 |                               |                   |               |          |            |                                     |       |
| \$ -                           | \$ -            | \$ -                          | \$ -              | \$ -          | \$ -     | \$ -       | \$ -                                |       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**ADULT HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                                     | Fund Balances<br>July 1,<br>2018 | Revenues      | Expenditures    | Other Financing Sources<br>(Uses) |             | Fund Balances<br>June 30,<br>2019 |
|-------------------------------------|----------------------------------|---------------|-----------------|-----------------------------------|-------------|-----------------------------------|
|                                     |                                  |               |                 | Intraschool Transfers<br>In       | Out         |                                   |
| <b>General Fund:</b>                |                                  |               |                 |                                   |             |                                   |
| Unrestricted gifts and donations    |                                  | \$ 200        | \$ -            |                                   |             |                                   |
| Instruction                         |                                  | -             | 200             |                                   |             |                                   |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ -</b>                      | <b>200</b>    | <b>200</b>      | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ -</b>                       |
| <b>Restricted Fund:</b>             |                                  |               |                 |                                   |             |                                   |
| Restricted gifts and donations      | 1,807                            | -             | 1,807           | -                                 | -           | -                                 |
| <b>TOTAL RESTRICTED FUND</b>        | <b>1,807</b>                     | <b>-</b>      | <b>1,807</b>    | <b>-</b>                          | <b>-</b>    | <b>-</b>                          |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 1,807</b>                  | <b>\$ 200</b> | <b>\$ 2,007</b> | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ -</b>                       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SHELBYVILLE CENTRAL HIGH SCHOOL VOCATIONAL ACCOUNT - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                              |                  | LIABILITIES AND FUND BALANCES      |                 |                  |                  |                  |                                     | Total |
|-------------------------------------|------------------|------------------------------------|-----------------|------------------|------------------|------------------|-------------------------------------|-------|
| Cash in Bank-<br>Checking           | Total<br>Assets  | Liabilities<br>Accounts<br>Payable |                 | Fund Balances    |                  |                  | Total Fund<br>Balances              |       |
|                                     |                  | Non-<br>Spendable                  | Restricted      | Assigned         | Unassigned       |                  | Liabilities<br>and Fund<br>Balances |       |
| \$ 12,965                           | \$ 12,965        | \$ -                               | \$ -            | \$ -             | \$ 12,965        | \$ 12,965        | \$ 12,965                           |       |
| General Fund                        |                  |                                    |                 |                  |                  |                  |                                     |       |
| Restricted Fund:                    |                  |                                    |                 |                  |                  |                  |                                     |       |
| SCHS Auto/Reeves                    | 82               |                                    |                 | 82               |                  | 82               | 82                                  |       |
| Auto/Skills USA - Reeves            | 628              |                                    |                 | 628              |                  | 628              | 628                                 |       |
| FBLA/Info Tech - Shelton            | 2,176            |                                    |                 | 2,176            |                  | 2,176            | 2,176                               |       |
| Business Ed-Haynes                  | 1,393            |                                    |                 | 1,393            |                  | 1,393            | 1,393                               |       |
| Criminal justice-Hobbs              | 142              |                                    |                 | 142              |                  | 142              | 142                                 |       |
| FBLA                                | 1,364            |                                    |                 | 1,364            |                  | 1,364            | 1,364                               |       |
| FFA                                 | 41               |                                    |                 | 41               |                  | 41               | 41                                  |       |
| Skills/Hobbs                        | 1,469            |                                    |                 | 1,469            |                  | 1,469            | 1,469                               |       |
| FBLA/Haynes                         | 1,786            |                                    |                 | 1,786            |                  | 1,786            | 1,786                               |       |
| FCCLA/ Human services               | 1,386            |                                    |                 | 1,386            |                  | 1,386            | 1,386                               |       |
| Machine & Mfg                       | 111              |                                    |                 | 111              |                  | 111              | 111                                 |       |
| DECA/ FBLA-Blevins                  | 175              |                                    |                 | 175              |                  | 175              | 175                                 |       |
| FBLA/ Business                      | 85               |                                    |                 | 85               |                  | 85               | 85                                  |       |
| Health occupations-Derby            | 209              |                                    |                 | 209              |                  | 209              | 209                                 |       |
| Health occupations-Davis            | 1,290            |                                    |                 | 1,290            |                  | 1,290            | 1,290                               |       |
| HOSA club                           | 1,203            |                                    |                 | 1,203            |                  | 1,203            | 1,203                               |       |
| Art                                 | 1,314            |                                    |                 | 1,314            |                  | 1,314            | 1,314                               |       |
| Art club                            | 457              |                                    |                 | 457              |                  | 457              | 457                                 |       |
| BEP - Teacher supplies              | 1,404            |                                    | 1,404           |                  |                  | 1,404            | 1,404                               |       |
| BEP- Pool                           | 1,497            |                                    | 1,497           |                  |                  | 1,497            | 1,497                               |       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>18,212</b>    |                                    | <b>2,901</b>    | <b>15,311</b>    |                  | <b>18,212</b>    | <b>18,212</b>                       |       |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 31,177</b> | <b>\$ -</b>                        | <b>\$ 2,901</b> | <b>\$ 15,311</b> | <b>\$ 12,965</b> | <b>\$ 31,177</b> | <b>\$ 31,177</b>                    |       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**

**SHELBYVILLE CENTRAL HIGH SCHOOL VOCATIONAL ACCOUNT - INTERNAL SCHOOL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

| Fund                                | Fund Balances    |                   | Other Financing Sources (Uses) |   | Fund Balances June 30, 2019 |
|-------------------------------------|------------------|-------------------|--------------------------------|---|-----------------------------|
|                                     | July 1, 2018     | Revenues          | Expenditures                   | Intrascchool Transfers<br>In                  Out |                             |
| <b>General Fund:</b>                |                  |                   |                                |   |                             |
| Interest income                     |                  | \$ 22             | \$ -                           |   |                             |
| Vending                             |                  | 8,041             | -                              |   |                             |
| Administration                      |                  | -                 | 1,633                          |   |                             |
| Instruction                         |                  | 20                | 5,211                          |   |                             |
| Building and grounds                |                  | -                 | 35                             |   |                             |
| Awards                              |                  | -                 | 485                            |   |                             |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ 12,246</b> | <b>8,083</b>      | <b>7,364</b>                   | <b>\$ - \$ -</b>                                  | <b>\$ 12,965</b>            |
| <b>Restricted Fund:</b>             |                  |                   |                                |   |                             |
| Board of Education fee waiver       | -                | 5,970             | 5,970                          | -   | -                           |
| SCHS Auto/Reeves                    | 32               | 50                | -                              | -   | 82                          |
| Auto/Skills USA - Reeves            | 679              | 540               | 591                            | -   | 628                         |
| FBLA/Info Tech - Shelton            | 145              | 8,658             | 6,627                          | -   | 2,176                       |
| Business Ed-Haynes                  | 2,858            | 330               | 1,795                          | -   | 1,393                       |
| Criminal justice-Hobbs              | 195              | 609               | 662                            | -   | 142                         |
| FBLA                                | 2,671            | 4,149             | 5,456                          | -   | 1,364                       |
| FFA                                 | 176              | 33,802            | 33,937                         | -   | 41                          |
| Skills/Hobbs                        | 2,258            | 33,773            | 34,562                         | -   | 1,469                       |
| FBLA/Haynes                         | 951              | 6,791             | 5,956                          | -   | 1,786                       |
| FCCLA/ Human services               | 1,493            | 2,495             | 2,602                          | -   | 1,386                       |
| Machine & Mfg                       | 311              | 920               | 1,120                          | -   | 111                         |
| DECA/ FBLA-Blevins                  | 450              | 7,818             | 8,093                          | -   | 175                         |
| FBLA/ Business                      | 382              | -                 | 297                            | -   | 85                          |
| Health occupations-Derby            | 549              | 10                | 350                            | -   | 209                         |
| Health occupations-Davis            | 1,972            | 70                | 752                            | -   | 1,290                       |
| HOSA club                           | 923              | 2,268             | 1,988                          | -   | 1,203                       |
| Art                                 | 2,236            | 1,855             | 2,777                          | -   | 1,314                       |
| Art club                            | 727              | 1,297             | 1,567                          | -   | 457                         |
| BEP - Teacher supplies              | -                | 2,600             | 1,196                          | -   | 1,404                       |
| BEP- Pool                           | 1,734            | -                 | 237                            | -   | 1,497                       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>20,742</b>    | <b>114,005</b>    | <b>116,535</b>                 | <b>-</b>  | <b>18,212</b>               |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 32,988</b> | <b>\$ 122,088</b> | <b>\$ 123,899</b>              | <b>\$ - \$ -</b>                                  | <b>\$ 31,177</b>            |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                         | ASSETS                    |                 |                     |                   | LIABILITIES AND FUND BALANCES |          |               |                        |           |           | Total<br>Liabilities<br>and Fund<br>Balances |
|-------------------------|---------------------------|-----------------|---------------------|-------------------|-------------------------------|----------|---------------|------------------------|-----------|-----------|--|
|                         | Cash in Bank-<br>Checking | Total<br>Assets | Liabilities         |                   | Fund Balances                 |          |               | Total Fund<br>Balances |           |           |  |
|                         |                           |                 | Accounts<br>Payable | Non-<br>Spendable | Restricted                    | Assigned | Unassigned    |                        |           |           |  |
| General Fund            | \$ 62,716                 | \$ 62,716       | \$ -                | \$ -              | \$ -                          | \$ -     | \$ -          | \$ 62,716              | \$ 62,716 | \$ 62,716 | \$ 62,716                                    |
| Restricted Fund:        |                           |                 |                     |                   |                               |          |               |                        |           |           |  |
| Athletics               | 45,205                    | 45,205          | -                   | -                 | -                             | -        | 45,205        | -                      | -         | -         | 45,205                                       |
| Class of 2019           | -                         | -               | -                   | -                 | -                             | -        | -             | -                      | -         | -         | -  |
| Class of 2020           | 2,807                     | 2,807           | -                   | -                 | -                             | -        | 2,807         | -                      | -         | -         | 2,807  |
| Class of 2021           | 300                       | 300             | -                   | -                 | -                             | -        | 300           | -                      | -         | -         | 300  |
| Class of 2022           | 181                       | 181             | -                   | -                 | -                             | -        | 181           | -                      | -         | -         | 181  |
| NHS                     | 1,206                     | 1,206           | -                   | -                 | -                             | -        | 1,206         | -                      | -         | -         | 1,206  |
| Spanish club            | 152                       | 152             | -                   | -                 | -                             | -        | 152           | -                      | -         | -         | 152  |
| Pep band                | 1,164                     | 1,164           | -                   | -                 | -                             | -        | 1,164         | -                      | -         | -         | 1,164  |
| FFA                     | 4,958                     | 4,958           | -                   | -                 | -                             | -        | 4,958         | -                      | -         | -         | 4,958  |
| FCCLA                   | 2,000                     | 2,000           | -                   | -                 | -                             | -        | 2,000         | -                      | -         | -         | 2,000  |
| HS cheerleaders         | 2,946                     | 2,946           | -                   | -                 | -                             | -        | 2,946         | -                      | -         | -         | 2,946  |
| Drama                   | 4,606                     | 4,606           | -                   | -                 | -                             | -        | 4,606         | -                      | -         | -         | 4,606  |
| FCA                     | 36                        | 36              | -                   | -                 | -                             | -        | 36            | -                      | -         | -         | 36   |
| Student council         | 3,963                     | 3,963           | -                   | -                 | -                             | -        | 3,963         | -                      | -         | -         | 3,963  |
| BEP-teacher supplies    | 3,039                     | 3,039           | -                   | -                 | -                             | -        | -             | 3,039                  | -         | -         | 3,039  |
| BEP-pool                | 7,651                     | 7,651           | -                   | -                 | -                             | -        | -             | 7,651                  | -         | -         | 7,651  |
| Interact club           | 538                       | 538             | -                   | -                 | -                             | -        | 538           | -                      | -         | -         | 538  |
| Future business leaders | 75                        | 75              | -                   | -                 | -                             | -        | 75            | -                      | -         | -         | 75   |
| Key club                | 9                         | 9               | -                   | -                 | -                             | -        | 9             | -                      | -         | -         | 9  |
| Art club                | 805                       | 805             | -                   | -                 | -                             | -        | 805           | -                      | -         | -         | 805  |
| HOSA                    | 3,838                     | 3,838           | -                   | -                 | -                             | -        | 3,838         | -                      | -         | -         | 3,838  |
| Film club               | 216                       | 216             | -                   | -                 | -                             | -        | 216           | -                      | -         | -         | 216  |
| Spanish NHS             | 125                       | 125             | -                   | -                 | -                             | -        | 125           | -                      | -         | -         | 125  |
| TSA                     | 963                       | 963             | -                   | -                 | -                             | -        | 963           | -                      | -         | -         | 963  |
| Science club            | 226                       | 226             | -                   | -                 | -                             | -        | 226           | -                      | -         | -         | 226  |
| <b>SUBTOTAL</b>         | <b>87,009</b>             | <b>87,009</b>   | <b>-</b>            | <b>-</b>          | <b>-</b>                      | <b>-</b> | <b>76,319</b> | <b>10,690</b>          | <b>-</b>  | <b>-</b>  | <b>87,009</b>                                |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|   | Fund Balances    |                | Other Financing Sources (Uses) |  | Fund Balances June 30, 2019 |
|---|------------------|----------------|--------------------------------|--|-----------------------------|
|   | July 1, 2018     | Revenues       | Expenditures                   | Intrасchool Transfers<br>In                  Out |                             |
| <b>General Fund:</b>                    |                  |                |                                |  |                             |
| Sale of school publications             |                  | \$ 12,344      | \$ 6,161                       |  |                             |
| Fundraising                             |                  | 16,854         | 4,482                          |  |                             |
| Unrestricted gifts and donations        |                  | 6,805          | -                              |  |                             |
| Fines, fees and dues                    |                  | 6,701          | -                              |  |                             |
| Board of Education fee waiver           |                  | 1,720          | -                              |  |                             |
| Interest income                         |                  | 88             | -                              |  |                             |
| Commissions                             |                  | 3,663          | -                              |  |                             |
| School pictures                         |                  | 3,952          | -                              |  |                             |
| Administration                          |                  | -              | 160                            |  |                             |
| Instruction                             |                  | -              | 21,399                         |  |                             |
| Field trips and other off campus events |                  | -              | 338                            |  |                             |
| Operation and maintenance               |                  | -              | 2,200                          |  |                             |
| Miscellaneous                           |                  | 666            | -                              |  |                             |
| <b>TOTAL GENERAL FUND</b>               | <b>\$ 44,663</b> | <b>52,793</b>  | <b>34,740</b>                  | <b>\$ -</b>                                      | <b>\$ 62,716</b>            |
| <b>Restricted Fund:</b>                 |                  |                |                                |  |                             |
| Athletics                               | 31,949           | 160,075        | 146,819                        | -  | 45,205                      |
| Class of 2019                           | 2,481            | 9,460          | 9,849                          | -  | 2,092                       |
| Class of 2020                           |                  | 7,575          | 4,768                          | -  | 2,807                       |
| Class of 2021                           | 300              | -              | -                              | -  | 300                         |
| Class of 2022                           | -                | 359            | 178                            | -  | 181                         |
| NHS                                     | 1,081            | 5,223          | 5,098                          | -  | 1,206                       |
| Spanish club                            | 152              | -              | -                              | -  | 152                         |
| Pep band                                | 1,144            | 4,608          | 4,588                          | -  | 1,164                       |
| FFA                                     | 7,563            | 18,811         | 21,416                         | -  | 4,958                       |
| FCCLA                                   | 1,262            | 4,642          | 3,904                          | -  | 2,000                       |
| HS cheerleaders                         | 1,604            | 9,058          | 7,716                          | -  | 2,946                       |
| Drama                                   | 6,314            | 2,731          | 939                            | -  | 3,500                       |
| <b>SUBTOTAL</b>                         | <b>53,850</b>    | <b>222,542</b> | <b>205,275</b>                 | <b>-</b>   | <b>5,592</b>                |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

(Continued)

For the Year Ended June 30, 2019

| Fund                         | Fund Balances July 1, 2018 | Revenues   | Expenditures | Other Financing Sources (Uses) |          | Fund Balances June 30, 2019 |
|------------------------------|----------------------------|------------|--------------|--------------------------------|----------|-----------------------------|
|                              |                            |            |              | Intrасchool Transfers In       | Out      |                             |
| SUBTOTAL FORWARD             | 53,850                     | 222,542    | 205,275      | -                              | 5,592    | 65,525                      |
| FCA                          | 24                         | 200        | 188          | -                              | -        | 36                          |
| Student council              | 4,619                      | 8,097      | 8,753        | -                              | -        | 3,963                       |
| BEP-teacher supplies         | -                          | 6,380      | 3,341        | -                              | -        | 3,039                       |
| BEP-pool                     | 7,651                      | -          | -            | -                              | -        | 7,651                       |
| Interact club                | 865                        | 7,843      | 8,170        | -                              | -        | 538                         |
| Future business leaders      | 75                         | -          | -            | -                              | -        | 75                          |
| Key club                     | 644                        | -          | 635          | -                              | -        | 9                           |
| Art club                     | 487                        | 440        | 122          | -                              | -        | 805                         |
| HOSA                         | 3,561                      | 5,050      | 4,773        | -                              | -        | 3,838                       |
| Film club                    | 216                        | -          | -            | -                              | -        | 216                         |
| Spanish NHS                  | 289                        | -          | 164          | -                              | -        | 125                         |
| TSA                          | 180                        | 783        | -            | -                              | -        | 963                         |
| Science club                 | -                          | 667        | 441          | -                              | -        | 226                         |
| School improvement           | 5,031                      | -          | 1,025        | 5,592                          | -        | 9,598                       |
| Faculty                      | 18                         | 1,209      | 620          | 56                             | -        | 663                         |
| Scholarship fund             | 4,804                      | 3,500      | 3,400        | -                              | -        | 4,904                       |
| Technology                   | 2,293                      | -          | 1,689        | -                              | -        | 604                         |
| Boys state                   | 375                        | 250        | 375          | -                              | -        | 250                         |
| Girls state                  | 156                        | -          | 150          | -                              | -        | 6                           |
| Shane Rowland scholarship    | 505                        | -          | 505          | -                              | -        | -                           |
| Becky Spencer memorial       | 56                         | -          | -            | -                              | 56       | -                           |
| Allen Ray scholarship        | 1,037                      | 355        | 250          | -                              | -        | 1,142                       |
| Daniel Tucker memorial       | 3,267                      | 1,752      | 2,250        | -                              | -        | 2,769                       |
| Grants                       | 289                        | -          | -            | -                              | -        | 289                         |
| Brenda Golden memorial       | 835                        | 354        | 500          | -                              | -        | 689                         |
| Whitaker scholarship         | 4,255                      | -          | 1,000        | -                              | -        | 3,255                       |
| Guidance counselor           | 595                        | -          | -            | -                              | -        | 595                         |
| Sunshine fund                | 793                        | 302        | 834          | -                              | -        | 261                         |
| NTL English honor society    | 917                        | 453        | 744          | -                              | -        | 626                         |
| TOTAL RESTRICTED FUND        | 97,687                     | 260,177    | 245,204      | 5,648                          | 5,648    | 112,660                     |
| TOTAL GENERAL AND RESTRICTED | \$ 142,350                 | \$ 312,970 | \$ 279,944   | \$ 5,648                       | \$ 5,648 | \$ 175,376                  |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| LIABILITIES AND FUND BALANCES       |                  |                   |                     |                 |                  |                               |                        |                                     |                  |                  |                  |
|-------------------------------------|------------------|-------------------|---------------------|-----------------|------------------|-------------------------------|------------------------|-------------------------------------|------------------|------------------|------------------|
| ASSETS                              |                  |                   |                     |                 |                  | LIABILITIES AND FUND BALANCES |                        |                                     |                  |                  |                  |
| ASSETS                              |                  |                   | Liabilities         |                 |                  | Fund Balances                 |                        |                                     | Total            |                  |                  |
| Cash in Bank-<br>Checking           | Total<br>Assets  | Non-<br>Spendable | Accounts<br>Payable | Restricted      | Assigned         | Unassigned                    | Total Fund<br>Balances | Liabilities<br>and Fund<br>Balances |                  |                  |                  |
| \$                                  | \$               | \$                | \$                  | \$              | \$               | \$                            | \$                     | \$                                  | \$               | \$               | \$               |
| General Fund                        | 21,289           | 21,289            | -                   | -               | -                | 21,289                        | 21,289                 | 21,289                              | 21,289           | 21,289           | 21,289           |
| Restricted Fund:                    |                  |                   |                     |                 |                  |                               |                        |                                     |                  |                  |                  |
| Athletics                           | 45,157           | 45,157            | -                   | -               | 45,157           | -                             | 45,157                 | -                                   | 45,157           | -                | 45,157           |
| Eighth grade                        | 76               | 76                | -                   | -               | 76               | -                             | 76                     | -                                   | 76               | -                | 76               |
| Seventh grade                       | 811              | 811               | -                   | -               | 811              | -                             | 811                    | -                                   | 811              | -                | 811              |
| Sixth grade                         | 63               | 63                | -                   | -               | 63               | -                             | 63                     | -                                   | 63               | -                | 63               |
| BEP - teacher                       | 1,865            | 1,865             | -                   | 1,865           | -                | -                             | 1,865                  | -                                   | 1,865            | -                | 1,865            |
| BEP - pool                          | 1,728            | 1,728             | -                   | 1,728           | -                | -                             | 1,728                  | -                                   | 1,728            | -                | 1,728            |
| Cheerleaders                        | 11               | 11                | -                   | -               | 11               | -                             | 11                     | -                                   | 11               | -                | 11               |
| Student council                     | 710              | 710               | -                   | -               | 710              | -                             | 710                    | -                                   | 710              | -                | 710              |
| Honor society                       | 341              | 341               | -                   | -               | 341              | -                             | 341                    | -                                   | 341              | -                | 341              |
| Interact club                       | 93               | 93                | -                   | -               | 93               | -                             | 93                     | -                                   | 93               | -                | 93               |
| Technology                          | 1,330            | 1,330             | -                   | -               | 1,330            | -                             | 1,330                  | -                                   | 1,330            | -                | 1,330            |
| Grants                              | 248              | 248               | -                   | 248             | -                | -                             | 248                    | -                                   | 248              | -                | 248              |
| Art club                            | 99               | 99                | -                   | -               | 99               | -                             | 99                     | -                                   | 99               | -                | 99               |
| Sunshine                            | 515              | 515               | -                   | 515             | -                | -                             | 515                    | -                                   | 515              | -                | 515              |
| <b>TOTAL RESTRICTED FUND</b>        | <b>53,047</b>    | <b>53,047</b>     | <b>-</b>            | <b>4,356</b>    | <b>48,691</b>    | <b>-</b>                      | <b>48,691</b>          | <b>-</b>                            | <b>53,047</b>    | <b>-</b>         | <b>53,047</b>    |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 74,336</b> | <b>\$ 74,336</b>  | <b>\$ -</b>         | <b>\$ 4,356</b> | <b>\$ 48,691</b> | <b>\$ 21,289</b>              | <b>\$ 74,336</b>       | <b>\$ 21,289</b>                    | <b>\$ 74,336</b> | <b>\$ 21,289</b> | <b>\$ 74,336</b> |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**

**CASCADE MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|                                     | Fund Balances    |                   | Other Financing Sources |                       | Fund Balances |                  |
|-------------------------------------|------------------|-------------------|-------------------------|-----------------------|---------------|------------------|
|                                     | July 1,          |                   | (Uses)                  |                       | June 30,      |                  |
|                                     | 2018             | Revenues          | Expenditures            | Intraschool Transfers | Out           | 2019             |
|                                     |                  |                   |                         | In                    |               |                  |
| <b>General Fund:</b>                |                  |                   |                         |                       |               |                  |
| Sale of school publications         | \$               | 1,170             | \$                      | -                     |               |                  |
| Fundraising                         |                  | 22,257            |                         | 11,360                |               |                  |
| Unrestricted gifts and donations    |                  | 3,143             |                         | -                     |               |                  |
| Fines, fees and dues                |                  | 4,483             |                         | -                     |               |                  |
| Board of Education fee waiver       |                  | 1,037             |                         | -                     |               |                  |
| Interest income                     |                  | 339               |                         | -                     |               |                  |
| Commissions                         |                  | 1,797             |                         | -                     |               |                  |
| Miscellaneous                       |                  | 1,059             |                         | -                     |               |                  |
| Field trips                         |                  | 2,970             |                         | 3,248                 |               |                  |
| Lost textbooks                      |                  | 40                |                         | -                     |               |                  |
| Substitute pay                      |                  | -                 |                         | 357                   |               |                  |
| Instruction                         |                  | -                 |                         | 15,452                |               |                  |
| <b>TOTAL GENERAL FUND</b>           | <b>\$</b>        | <b>13,221</b>     | <b>\$</b>               | <b>38,295</b>         | <b>\$</b>     | <b>30,417</b>    |
|                                     |                  |                   |                         | <b>190</b>            | <b>\$</b>     | <b>-</b>         |
|                                     |                  |                   |                         |                       |               | <b>\$ 21,289</b> |
| <b>Restricted Fund:</b>             |                  |                   |                         |                       |               |                  |
| Athletics                           | 41,232           | 61,417            | 57,492                  | 724                   | 724           | 45,157           |
| Eighth grade                        | 76               | -                 | -                       | -                     | -             | 76               |
| Seventh grade                       | 456              | 355               | -                       | -                     | -             | 811              |
| Sixth grade                         | 193              | -                 | 130                     | -                     | -             | 63               |
| BEP - teacher                       | 191              | 3,860             | 1,996                   | -                     | 190           | 1,865            |
| BEP - pool                          | 1,728            | -                 | -                       | -                     | -             | 1,728            |
| Cheerleaders                        | 6,787            | 14,653            | 21,429                  | -                     | -             | 11               |
| Student council                     | 651              | 1,030             | 971                     | -                     | -             | 710              |
| Honor society                       | 358              | -                 | 17                      | -                     | -             | 341              |
| Interact club                       | 93               | -                 | -                       | -                     | -             | 93               |
| Technology                          | 2,601            | -                 | 1,271                   | -                     | -             | 1,330            |
| Grants                              | 248              | 130               | 130                     | -                     | -             | 248              |
| Art club                            | -                | 191               | 92                      | -                     | -             | 99               |
| Sunshine                            | 593              | 495               | 573                     | -                     | -             | 515              |
| <b>TOTAL RESTRICTED FUND</b>        | <b>55,207</b>    | <b>82,131</b>     | <b>84,101</b>           | <b>724</b>            | <b>914</b>    | <b>53,047</b>    |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 68,428</b> | <b>\$ 120,426</b> | <b>\$ 114,518</b>       | <b>\$ 914</b>         | <b>\$ 914</b> | <b>\$ 74,336</b> |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                              |                   | LIABILITIES AND FUND BALANCES      |                   |               |                 |                  |                        |                                     | Total |
|-------------------------------------|-------------------|------------------------------------|-------------------|---------------|-----------------|------------------|------------------------|-------------------------------------|-------|
| Cash in Bank-<br>Checking           | Total<br>Assets   | Liabilities<br>Accounts<br>Payable | Non-<br>Spendable | Restricted    | Fund Balances   |                  | Total Fund<br>Balances | Liabilities<br>and Fund<br>Balances |       |
|                                     |                   |                                    |                   |               | Assigned        | Unassigned       |                        |                                     |       |
| \$                                  | \$                | \$                                 | \$                | \$            | \$              | \$               | \$                     | \$                                  |       |
| General Fund                        | 67,028            | -                                  | -                 | -             | -               | 67,028           | 67,028                 | 67,028                              |       |
| Restricted Fund:                    |                   |                                    |                   |               |                 |                  |                        |                                     |       |
| BEP-teacher supplies                | -                 | -                                  | -                 | -             | -               | -                | -                      | -                                   |       |
| Board of Education fee waiver       | -                 | -                                  | -                 | -             | -               | -                | -                      | -                                   |       |
| Sunshine fund                       | 263               | -                                  | -                 | 263           | -               | -                | 263                    | 263                                 |       |
| Drama club                          | 453               | -                                  | -                 | -             | 453             | -                | 453                    | 453                                 |       |
| Science club                        | 274               | -                                  | -                 | -             | 274             | -                | 274                    | 274                                 |       |
| Chess club                          | 15                | -                                  | -                 | -             | 15              | -                | 15                     | 15                                  |       |
| Student council                     | 2,530             | -                                  | -                 | -             | 2,530           | -                | 2,530                  | 2,530                               |       |
|                                     | <u>3,535</u>      | <u>-</u>                           | <u>-</u>          | <u>263</u>    | <u>3,272</u>    | <u>-</u>         | <u>3,535</u>           | <u>3,535</u>                        |       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>\$ 70,563</b>  | <b>\$ -</b>                        | <b>\$ -</b>       | <b>\$ 263</b> | <b>\$ 3,272</b> | <b>\$ -</b>      | <b>\$ 70,563</b>       | <b>\$ 70,563</b>                    |       |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 137,591</b> | <b>\$ -</b>                        | <b>\$ -</b>       | <b>\$ 263</b> | <b>\$ 3,272</b> | <b>\$ 67,028</b> | <b>\$ 137,591</b>      | <b>\$ 137,591</b>                   |       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**CASCADE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                                     | Fund Balances    |                   | Other Financing Sources (Uses) |                              | Fund Balances June 30, 2019 |
|-------------------------------------|------------------|-------------------|--------------------------------|------------------------------|-----------------------------|
|                                     | July 1, 2018     | Revenues          | Expenditures                   | Intrасchool Transfers In Out |                             |
| <b>General Fund:</b>                |                  |                   |                                |                              |                             |
| Items for resale                    | \$ 652           | \$ 583            |                                |                              |                             |
| Sale of school publications         | 10,230           | 8,509             |                                |                              |                             |
| Fundraising                         | 43,815           | 19,954            |                                |                              |                             |
| Unrestricted gifts and donations    | 48,708           | -                 |                                |                              |                             |
| Fines, fees and dues                | 25,394           | -                 |                                |                              |                             |
| Interest income                     | 43               | -                 |                                |                              |                             |
| School pictures                     | 5,000            | -                 |                                |                              |                             |
| Commissions                         | 1,206            | -                 |                                |                              |                             |
| A/R                                 | -                | 1,887             |                                |                              |                             |
| Instruction                         | -                | 87,257            |                                |                              |                             |
| Field trips                         | -                | 18,343            |                                |                              |                             |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ 68,513</b> | <b>135,048</b>    | <b>136,533</b>                 | <b>\$ - \$ -</b>             | <b>\$ 67,028</b>            |
| <b>Restricted Fund:</b>             |                  |                   |                                |                              |                             |
| BEP-teacher supplies                | -                | 7,060             | 7,060                          | - -                          | -                           |
| Board of Education fee waiver       | -                | 2,741             | 2,741                          | - -                          | -                           |
| Sunshine fund                       | -                | 775               | 512                            | - -                          | 263                         |
| Drama club                          | 799              | 855               | 1,201                          | - -                          | 453                         |
| Science club                        | -                | 750               | 476                            | - -                          | 274                         |
| Chess club                          | 15               | -                 | -                              | - -                          | 15                          |
| Student council                     | 2,380            | 1,683             | 1,533                          | - -                          | 2,530                       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>3,194</b>     | <b>13,864</b>     | <b>13,523</b>                  | <b>- -</b>                   | <b>3,535</b>                |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 71,707</b> | <b>\$ 148,912</b> | <b>\$ 150,056</b>              | <b>\$ - \$ -</b>             | <b>\$ 70,563</b>            |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                              | LIABILITIES AND FUND BALANCES |                          |  |                 |                                    |                               |           |            |                        |                                     |       |
|------------------------------|-------------------------------|--------------------------|--|-----------------|------------------------------------|-------------------------------|-----------|------------|------------------------|-------------------------------------|-------|
|                              | ASSETS                        |                          |  |                 |                                    | LIABILITIES AND FUND BALANCES |           |            |                        |                                     | Total |
|                              | Cash in Bank-<br>Checking     | Cash in Bank-<br>Savings | Cash in Bank-<br>Certificate<br>of Deposit | Total<br>Assets | Liabilities<br>Accounts<br>Payable | Restricted                    | Assigned  | Unassigned | Total Fund<br>Balances | Liabilities<br>and Fund<br>Balances |       |
| General Fund                 | \$ 5,240                      | \$ 41,714                | \$ -                                       | \$ 46,954       | \$ -                               | \$ -                          | \$ -      | \$ 46,954  | \$ 46,954              | \$ 46,954                           |       |
| Restricted Fund:             |                               |                          |  |                 |                                    |                               |           |            |                        |                                     |       |
| Athletics                    | 17,844                        | -                        | -  | 17,844          | -                                  | -                             | -         | 17,844     | -                      | 17,844                              |       |
| Class of 2020                | 4,294                         | -                        | -  | 4,294           | -                                  | -                             | -         | 4,294      | -                      | 4,294                               |       |
| Class of 2021                | 1,734                         | -                        | -  | 1,734           | -                                  | -                             | -         | 1,734      | -                      | 1,734                               |       |
| Class of 2023                | 500                           | -                        | -  | 500             | -                                  | -                             | -         | 500        | -                      | 500                                 |       |
| NHS                          | 762                           | -                        | -  | 762             | -                                  | -                             | -         | 762        | -                      | 762                                 |       |
| FCCLA                        | 2,527                         | -                        | -  | 2,527           | -                                  | -                             | -         | 2,527      | -                      | 2,527                               |       |
| Student council              | 348                           | -                        | -  | 348             | -                                  | -                             | -         | 348        | -                      | 348                                 |       |
| Cheerleading                 | 8,621                         | -                        | -  | 8,621           | -                                  | -                             | -         | 8,621      | -                      | 8,621                               |       |
| Math and science club        | 329                           | -                        | -  | 329             | -                                  | -                             | -         | 329        | -                      | 329                                 |       |
| FCS/FCFA                     | 106                           | -                        | -  | 106             | -                                  | -                             | -         | 106        | -                      | 106                                 |       |
| Spanish Club                 | 438                           | -                        | -  | 438             | -                                  | -                             | -         | 438        | -                      | 438                                 |       |
| Key club                     | 1,037                         | -                        | -  | 1,037           | -                                  | -                             | -         | 1,037      | -                      | 1,037                               |       |
| FBLA                         | 460                           | -                        | -  | 460             | -                                  | -                             | -         | 460        | -                      | 460                                 |       |
| Drama club                   | 4,390                         | -                        | -  | 4,390           | -                                  | -                             | -         | 4,390      | -                      | 4,390                               |       |
| Art league                   | 228                           | -                        | -  | 228             | -                                  | -                             | -         | 228        | -                      | 228                                 |       |
| FFA                          | 2,327                         | -                        | -  | 2,327           | -                                  | -                             | -         | 2,327      | -                      | 2,327                               |       |
| LEO                          | 137                           | -                        | -  | 137             | -                                  | -                             | -         | 137        | -                      | 137                                 |       |
| Scholarships                 | 1,793                         | -                        | -  | 1,793           | -                                  | 1,793                         | -         | -          | -                      | 1,793                               |       |
| TSA                          | 34                            | -                        | -  | 34              | -                                  | -                             | -         | 34         | -                      | 34                                  |       |
| Color guard                  | 299                           | -                        | -  | 299             | -                                  | -                             | -         | 299        | -                      | 299                                 |       |
| Book club                    | 1,031                         | -                        | -  | 1,031           | -                                  | -                             | -         | 1,031      | -                      | 1,031                               |       |
| Projects                     | 2,922                         | -                        | -  | 2,922           | -                                  | -                             | -         | 2,922      | -                      | 2,922                               |       |
| Sunshine                     | 2                             | -                        | -  | 2               | -                                  | 2                             | -         | -          | -                      | 2                                   |       |
| Tocchio scholarship          | 2,050                         | -                        | -  | 2,050           | -                                  | 2,050                         | -         | -          | -                      | 2,050                               |       |
| Novodov scholarship          | -                             | -                        | 7,732                                      | 7,732           | -                                  | 7,732                         | -         | -          | -                      | 7,732                               |       |
| TOTAL RESTRICTED FUND        | 54,213                        | -                        | 7,732                                      | 61,945          | -                                  | 11,577                        | -         | 50,368     | -                      | 61,945                              |       |
| TOTAL GENERAL AND RESTRICTED | \$ 59,453                     | \$ 41,714                | \$ 7,732                                   | \$ 108,899      | \$ -                               | \$ 11,577                     | \$ 46,954 | \$ 108,899 | \$ 46,954              | \$ 108,899                          |       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                               | Fund Balances    |                | Other Financing Sources (Uses) |                                      | Fund Balances June 30, 2019 |
|-------------------------------|------------------|----------------|--------------------------------|--------------------------------------|-----------------------------|
|                               | July 1, 2018     | Revenues       | Expenditures                   | Intrасchool Transfers<br>In      Out |                             |
| <b>General Fund:</b>          |                  |                |                                |                                      |                             |
| Gate receipts                 |                  | \$ 6,257       | \$ -                           |                                      |                             |
| Resale items                  |                  | 29,458         | 28,196                         |                                      |                             |
| Sale of school publications   |                  | 18,786         | 16,491                         |                                      |                             |
| Fundraising                   |                  | 6,961          | 1,428                          |                                      |                             |
| Gifts and donations           |                  | 6,545          | -                              |                                      |                             |
| Fines, fees and dues          |                  | 6,919          | -                              |                                      |                             |
| Board of Education fee waiver |                  | 2,814          | -                              |                                      |                             |
| Interest income               |                  | 497            | -                              |                                      |                             |
| Commissions                   |                  | 13,490         | -                              |                                      |                             |
| Field trips                   |                  | -              | 2,131                          |                                      |                             |
| Instruction                   |                  | -              | 43,326                         |                                      |                             |
| <b>TOTAL GENERAL FUND</b>     | <b>\$ 46,799</b> | <b>91,727</b>  | <b>91,572</b>                  | <b>\$ -    \$ -</b>                  | <b>\$ 46,954</b>            |
| <b>Restricted Fund:</b>       |                  |                |                                |                                      |                             |
| Athletics                     | 20,755           | 120,450        | 123,361                        | -      -                             | 17,844                      |
| Class of 2019                 | 4,188            | 254            | 3,138                          | -      1,304                         | -                           |
| Class of 2020                 | 134              | 17,021         | 12,861                         | -      -                             | 4,294                       |
| Class of 2021                 | 453              | 1,585          | 304                            | -      -                             | 1,734                       |
| Class of 2023                 | -                | -              | -                              | 500      -                           | 500                         |
| NHS                           | 640              | 1,791          | 1,669                          | -      -                             | 762                         |
| FCCLA                         | 2,012            | 6,552          | 6,037                          | -      -                             | 2,527                       |
| Student council               | 1,006            | 10,786         | 11,444                         | -      -                             | 348                         |
| Cheerleading                  | 5,718            | 5,937          | 3,034                          | -      -                             | 8,621                       |
| Math and science club         | 196              | 513            | 380                            | -      -                             | 329                         |
| FCS/FCA                       | 123              | 1,129          | 1,146                          | -      -                             | 106                         |
| Spanish Club                  | 2                | 1,381          | 945                            | -      -                             | 438                         |
| Key club                      | 950              | 3,360          | 3,273                          | -      -                             | 1,037                       |
| <b>SUBTOTAL</b>               | <b>36,177</b>    | <b>170,759</b> | <b>167,592</b>                 | <b>500      1,304</b>                | <b>38,540</b>               |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
(Continued)  
For the Year Ended June 30, 2019

|                              | Fund<br>Balances<br>July 1,<br>2018 | Revenues          | Expenditures      | Other Financing Sources<br>(Uses) |                 | Fund<br>Balances<br>June 30,<br>2019 |
|------------------------------|-------------------------------------|-------------------|-------------------|-----------------------------------|-----------------|--------------------------------------|
|                              |                                     |                   |                   | Intraschool Transfers<br>In       | Out             |                                      |
| SUBTOTAL FORWARD             | 36,177                              | 170,759           | 167,592           | 500                               | 1,304           | 38,540                               |
| FBLA                         | 349                                 | 2,164             | 2,053             | -                                 | -               | 460                                  |
| Drama club                   | 6,945                               | 10,137            | 12,692            | -                                 | -               | 4,390                                |
| Art league                   | 350                                 | 1,806             | 1,928             | -                                 | -               | 228                                  |
| FFA                          | 2,651                               | 7,377             | 7,701             | -                                 | -               | 2,327                                |
| LEO                          | 137                                 | -                 | -                 | -                                 | -               | 137                                  |
| Scholarships                 | 1,789                               | 1,004             | 1,000             | -                                 | -               | 1,793                                |
| TSA                          | 63                                  | 210               | 239               | -                                 | -               | 34                                   |
| Color guard                  | 462                                 | 818               | 981               | -                                 | -               | 299                                  |
| Book club                    | 462                                 | 1,622             | 1,053             | -                                 | -               | 1,031                                |
| BEP-teacher supplies         | 952                                 | 5,880             | 6,832             | -                                 | -               | -                                    |
| Projects                     | 2,911                               | -                 | 793               | 804                               | -               | 2,922                                |
| Sunshine                     | 64                                  | -                 | 62                | -                                 | -               | 2                                    |
| Tocchio scholarship          | -                                   | 2,050             | -                 | -                                 | -               | 2,050                                |
| Novodov scholarship          | 8,123                               | 109               | 500               | -                                 | -               | 7,732                                |
| TOTAL RESTRICTED FUND        | <u>61,435</u>                       | <u>203,936</u>    | <u>203,426</u>    | <u>1,304</u>                      | <u>1,304</u>    | <u>61,945</u>                        |
| TOTAL GENERAL AND RESTRICTED | <u>\$ 108,234</u>                   | <u>\$ 295,663</u> | <u>\$ 294,998</u> | <u>\$ 1,304</u>                   | <u>\$ 1,304</u> | <u>\$ 108,899</u>                    |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| LIABILITIES AND FUND BALANCES       |                 |                     |                   |               |           |                               |          |                           |  |            |  |
|-------------------------------------|-----------------|---------------------|-------------------|---------------|-----------|-------------------------------|----------|---------------------------|--|------------|--|
| ASSETS                              |                 |                     |                   |               |           | LIABILITIES AND FUND BALANCES |          |                           |  |            |  |
| Cash in Bank-<br>Checking           | Total<br>Assets | Liabilities         |                   | Fund Balances |           |                               |          | Total<br>Fund<br>Balances | Total<br>Liabilities<br>and Fund<br>Balances |            |  |
|                                     |                 | Accounts<br>Payable | Non-<br>Spendable | Restricted    | Assigned  | Unassigned                    | Balances |                           |  |            |  |
| \$ 48,587                           | \$ 48,587       | -                   | -                 | -             | -         | -                             | -        | \$ 48,587                 | \$ 48,587                                    | \$ 48,587  |  |
| 46,008                              | 46,008          | -                   | -                 | -             | 46,008    | -                             | -        | -                         | -  | 46,008     |  |
| 13                                  | 13              | -                   | -                 | -             | 13        | -                             | -        | -                         | -  | 13         |  |
| 469                                 | 469             | -                   | -                 | -             | 469       | -                             | -        | -                         | -  | 469        |  |
| 66                                  | 66              | -                   | -                 | -             | 66        | -                             | -        | -                         | -  | 66         |  |
| 1,094                               | 1,094           | -                   | -                 | -             | 1,094     | -                             | -        | -                         | -  | 1,094      |  |
| 2,138                               | 2,138           | -                   | -                 | -             | 2,138     | -                             | -        | -                         | -  | 2,138      |  |
| 1,663                               | 1,663           | -                   | -                 | -             | 1,663     | -                             | -        | -                         | -  | 1,663      |  |
| 2,836                               | 2,836           | -                   | -                 | -             | 2,836     | -                             | -        | -                         | -  | 2,836      |  |
| 52                                  | 52              | -                   | -                 | -             | 52        | -                             | -        | -                         | -  | 52         |  |
| 1,781                               | 1,781           | -                   | -                 | 1,781         | -         | -                             | -        | -                         | -  | 1,781      |  |
| 1,950                               | 1,950           | -                   | -                 | 1,950         | -         | -                             | -        | -                         | -  | 1,950      |  |
| 147                                 | 147             | -                   | -                 | 147           | -         | -                             | -        | -                         | -  | 147        |  |
| 258                                 | 258             | -                   | -                 | -             | 258       | -                             | -        | -                         | -  | 258        |  |
| 58,475                              | 58,475          | -                   | -                 | 3,878         | 54,597    | -                             | -        | -                         | -  | 58,475     |  |
| \$ 107,062                          | \$ 107,062      | -                   | -                 | \$ 3,878      | \$ 54,597 | -                             | -        | \$ 48,587                 | -  | \$ 107,062 |  |
| <b>TOTAL RESTRICTED FUND</b>        |                 |                     |                   |               |           |                               |          |                           |  |            |  |
| <b>TOTAL GENERAL AND RESTRICTED</b> |                 |                     |                   |               |           |                               |          |                           |  |            |  |
| \$ 107,062                          | \$ 107,062      | -                   | -                 | -             | -         | -                             | -        | -                         | -  | -          |  |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**

**COMMUNITY MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|                                     | Fund<br>Balances<br>July 1,<br>2018 | Revenues          | Expenditures      | Other Financing Sources<br>(Uses) |               | Fund<br>Balances<br>June 30,<br>2019 |
|-------------------------------------|-------------------------------------|-------------------|-------------------|-----------------------------------|---------------|--------------------------------------|
|                                     |                                     |                   |                   | Intraschool Transfers<br>In       | Out           |                                      |
| <b>General Fund:</b>                |                                     |                   |                   |                                   |               |                                      |
| Gate receipts                       | \$ 1,916                            | \$ -              | -                 |                                   |               |                                      |
| Items for resale                    | 2,248                               | -                 | -                 |                                   |               |                                      |
| Sale of school publications         | 8,883                               | 11,189            | -                 |                                   |               |                                      |
| Fundraising                         | 46,292                              | 25,746            | -                 |                                   |               |                                      |
| Unrestricted gifts                  | 5,129                               | -                 | -                 |                                   |               |                                      |
| Fines, fees and dues                | 6,268                               | -                 | -                 |                                   |               |                                      |
| Board of Education fee waiver       | 3,035                               | -                 | -                 |                                   |               |                                      |
| Interest income                     | 416                                 | -                 | -                 |                                   |               |                                      |
| Commissions                         | 4,485                               | -                 | -                 |                                   |               |                                      |
| Field trips                         | 456                                 | 754               | -                 |                                   |               |                                      |
| Administration                      | -                                   | 1,382             | -                 |                                   |               |                                      |
| Instruction                         | -                                   | 37,103            | -                 |                                   |               |                                      |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ 45,054</b>                    | <b>79,128</b>     | <b>76,174</b>     | <b>\$ 579</b>                     | <b>\$ -</b>   | <b>\$ 48,587</b>                     |
| <b>Restricted Fund:</b>             |                                     |                   |                   |                                   |               |                                      |
| Athletics                           | 38,232                              | 71,278            | 63,502            | -                                 | -             | 46,008                               |
| Class of 2021                       | 144                                 | 2,201             | 2,332             | -                                 | -             | 13                                   |
| CDC                                 | 835                                 | 50                | 416               | -                                 | -             | 469                                  |
| National honor society              | 174                                 | 195               | 303               | -                                 | -             | 66                                   |
| FCS/FCA                             | 513                                 | 7,970             | 7,389             | -                                 | -             | 1,094                                |
| Cheerleading                        | 292                                 | 8,649             | 6,803             | -                                 | -             | 2,138                                |
| Student council                     | 1,643                               | 3,567             | 3,547             | -                                 | -             | 1,663                                |
| Drama club                          | 2,494                               | 4,485             | 4,143             | -                                 | -             | 2,836                                |
| History bee                         | 52                                  | -                 | -                 | -                                 | -             | 52                                   |
| BEP - teacher                       | -                                   | 4,560             | 2,360             | -                                 | 419           | 1,781                                |
| BEP - pool                          | 3,030                               | -                 | 1,080             | -                                 | -             | 1,950                                |
| Sunshine                            | 267                                 | 230               | 230               | -                                 | 120           | 147                                  |
| Field trips                         | 482                                 | 1,408             | 1,592             | -                                 | 40            | 258                                  |
| <b>TOTAL RESTRICTED FUND</b>        | <b>48,158</b>                       | <b>104,593</b>    | <b>93,697</b>     | <b>-</b>                          | <b>579</b>    | <b>58,475</b>                        |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 93,212</b>                    | <b>\$ 183,721</b> | <b>\$ 169,871</b> | <b>\$ 579</b>                     | <b>\$ 579</b> | <b>\$ 107,062</b>                    |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                              |                  | LIABILITIES AND FUND BALANCES |                   |               |                 |                  |                  |                         | Total |
|-------------------------------------|------------------|-------------------------------|-------------------|---------------|-----------------|------------------|------------------|-------------------------|-------|
| Cash in Bank-<br>Checking           | Total<br>Assets  | Liabilities                   |                   | Fund Balances |                 |                  | Total Fund       | Liabilities<br>and Fund |       |
|                                     |                  | Accounts<br>Payable           | Non-<br>Spendable | Restricted    | Assigned        | Unassigned       | Balances         | Balances                |       |
| \$ 21,124                           | \$ 21,124        | \$ -                          | \$ -              | \$ -          | \$ -            | \$ 21,124        | \$ 21,124        | \$ 21,124               |       |
| General Fund                        |                  |                               |                   |               |                 |                  |                  |                         |       |
| Restricted Fund:                    |                  |                               |                   |               |                 |                  |                  |                         |       |
| BEP-teacher supplies                | -                | -                             | -                 | -             | -               | -                | -                | -                       |       |
| Board of Education fee waiver       | -                | -                             | -                 | -             | -               | -                | -                | -                       |       |
| Student council                     | 1,108            | -                             | -                 | -             | 1,108           | -                | 1,108            | 1,108                   |       |
| Leader in me program                | 2,100            | -                             | -                 | -             | 2,100           | -                | 2,100            | 2,100                   |       |
| Sunshine fund                       | 49               | -                             | -                 | 49            | -               | -                | 49               | 49                      |       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>3,257</b>     | <b>-</b>                      | <b>-</b>          | <b>49</b>     | <b>3,208</b>    | <b>-</b>         | <b>3,257</b>     | <b>3,257</b>            |       |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 24,381</b> | <b>\$ -</b>                   | <b>\$ -</b>       | <b>\$ 49</b>  | <b>\$ 3,208</b> | <b>\$ 21,124</b> | <b>\$ 24,381</b> | <b>\$ 24,381</b>        |       |

**BEDFORD COUNTY SCHOOLS**  
**COMMUNITY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                                  | Fund<br>Balances<br>July 1,<br>2018 | Revenues          | Expenditures      | Other Financing Sources<br>(Uses) |             | Fund<br>Balances<br>June 30,<br>2019 |
|----------------------------------|-------------------------------------|-------------------|-------------------|-----------------------------------|-------------|--------------------------------------|
|                                  |                                     |                   |                   | Intraschool Transfers<br>In       | Out         |                                      |
| General Fund:                    |                                     |                   |                   |                                   |             |                                      |
| Items for resale                 |                                     | \$ 4,733          | \$ 4,767          |                                   |             |                                      |
| Sale of school publications      |                                     | 8,914             | 8,224             |                                   |             |                                      |
| Fundraising                      |                                     | 27,892            | 19,630            |                                   |             |                                      |
| Unrestricted gifts and donations |                                     | 21,556            | -                 |                                   |             |                                      |
| Fines, fees and dues             |                                     | 6,733             | -                 |                                   |             |                                      |
| Interest income                  |                                     | 68                | -                 |                                   |             |                                      |
| Commissions                      |                                     | 7,678             | -                 |                                   |             |                                      |
| Field trips                      |                                     | 11,080            | 9,368             |                                   |             |                                      |
| Administration                   |                                     | -                 | 890               |                                   |             |                                      |
| Instruction                      |                                     | -                 | 47,963            |                                   |             |                                      |
| Equipment                        |                                     | -                 | 1,085             |                                   |             |                                      |
| Memorials                        |                                     | 274               | -                 |                                   |             |                                      |
| <b>TOTAL GENERAL FUND</b>        | <b>\$ 24,123</b>                    | <b>88,928</b>     | <b>91,927</b>     | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ 21,124</b>                     |
| Restricted Fund:                 |                                     |                   |                   |                                   |             |                                      |
| BEP-teacher supplies             | -                                   | 7,920             | 7,920             | -                                 | -           | -                                    |
| Board of Education fee waiver    | -                                   | 4,894             | 4,894             | -                                 | -           | -                                    |
| Student council                  | 671                                 | 2,606             | 2,169             | -                                 | -           | 1,108                                |
| Leader in me program             | -                                   | 2,100             | -                 | -                                 | -           | 2,100                                |
| Sunshine fund                    | 246                                 | 220               | 417               | -                                 | -           | 49                                   |
| <b>TOTAL RESTRICTED FUND</b>     | <b>917</b>                          | <b>17,740</b>     | <b>15,400</b>     | <b>-</b>                          | <b>-</b>    | <b>3,257</b>                         |
| <b>GENERAL AND RESTRICTED</b>    | <b>\$ 25,040</b>                    | <b>\$ 106,668</b> | <b>\$ 107,327</b> | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ 24,381</b>                     |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**EAKIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                       |                 | LIABILITIES AND FUND BALANCES      |                   |            |               |            | Total                               |
|------------------------------|-----------------|------------------------------------|-------------------|------------|---------------|------------|-------------------------------------|
| Cash in Bank-<br>Checking    | Total<br>Assets | Liabilities<br>Accounts<br>Payable | Non-<br>Spendable | Restricted | Fund Balances |            | Liabilities<br>and Fund<br>Balances |
|                              |                 |                                    |                   |            | Assigned      | Unassigned | Total Fund<br>Balances              |
| \$ 28,451                    | \$ 28,451       | \$ -                               | \$ -              | \$ -       | \$ -          | \$ 28,451  | \$ 28,451                           |
| 2,969                        | 2,969           | -                                  | -                 | 2,969      | -             | -          | 2,969                               |
| 2,969                        | 2,969           | -                                  | -                 | 2,969      | -             | -          | 2,969                               |
| \$ 31,420                    | \$ 31,420       | \$ -                               | \$ -              | \$ 2,969   | \$ -          | \$ 28,451  | \$ 31,420                           |
| General Fund                 |                 |                                    |                   |            |               |            |                                     |
| Restricted Fund:             |                 |                                    |                   |            |               |            |                                     |
| BEP-teacher supplies         |                 |                                    |                   |            |               |            |                                     |
| TOTAL RESTRICTED FUND        |                 |                                    |                   |            |               |            |                                     |
| TOTAL GENERAL AND RESTRICTED |                 |                                    |                   |            |               |            |                                     |

**BEDFORD COUNTY SCHOOLS**

**EAKIN ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|                                  | Fund Balances    |                  | Other Financing Sources<br>(Uses) |                       | Fund Balances |                  |
|----------------------------------|------------------|------------------|-----------------------------------|-----------------------|---------------|------------------|
|                                  | July 1,          | Revenues         | Expenditures                      | Intraschool Transfers |               | June 30,         |
|                                  | 2018             |                  |                                   | In                    | Out           | 2019             |
| <b>General Fund:</b>             |                  |                  |                                   |                       |               |                  |
| Fundraising                      |                  | \$ 17,349        | \$ 10,534                         |                       |               |                  |
| Sale of school publications      |                  | 2,313            | 1,602                             |                       |               |                  |
| Unrestricted gifts and donations |                  | 4,321            | -                                 |                       |               |                  |
| Fines, fees and dues             |                  | 6,045            | -                                 |                       |               |                  |
| Board of Education fee waiver    |                  | 9,153            | -                                 |                       |               |                  |
| Interest income                  |                  | 23               | -                                 |                       |               |                  |
| Commissions                      |                  | 3,073            | -                                 |                       |               |                  |
| Field trips                      |                  | 2,774            | 1,870                             |                       |               |                  |
| Instruction                      |                  | -                | 40,937                            |                       |               |                  |
| <b>TOTAL GENERAL FUND</b>        | <b>\$ 38,343</b> | <b>45,051</b>    | <b>54,943</b>                     | <b>\$ -</b>           | <b>\$ -</b>   | <b>\$ 28,451</b> |
| <b>Restricted Fund:</b>          |                  |                  |                                   |                       |               |                  |
| BEP-teacher supplies             | 1,339            | 8,400            | 6,770                             | -                     | -             | 2,969            |
| <b>TOTAL RESTRICTED FUND</b>     | <b>1,339</b>     | <b>8,400</b>     | <b>6,770</b>                      | <b>-</b>              | <b>-</b>      | <b>2,969</b>     |
| <b>GENERAL AND RESTRICTED</b>    | <b>\$ 39,682</b> | <b>\$ 53,451</b> | <b>\$ 61,713</b>                  | <b>\$ -</b>           | <b>\$ -</b>   | <b>\$ 31,420</b> |

The accompanying notes are an integral part of this financial statement.



**BEDFORD COUNTY SCHOOLS**

**EASTSIDE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|                                  | Fund Balances    |                  | Other Financing Sources (Uses) |                               | Fund Balances June 30, 2019 |
|----------------------------------|------------------|------------------|--------------------------------|-------------------------------|-----------------------------|
|                                  | July 1, 2018     | Revenues         | Expenditures                   | Intrascchool Transfers In Out |                             |
| <b>General Fund:</b>             |                  |                  |                                |                               |                             |
| Items for resale                 |                  | \$ 331           | \$ -                           |                               |                             |
| Sale of school publications      |                  | 1,373            | 1,416                          |                               |                             |
| Fundraising                      |                  | 15,719           | 5,333                          |                               |                             |
| Unrestricted gifts and donations |                  | 4,861            | -                              |                               |                             |
| Fines, fees and dues             |                  | 1,691            | -                              |                               |                             |
| Board of Education fee waiver    |                  | 6,607            |                                |                               |                             |
| Field trips                      |                  | 3,315            | 3,480                          |                               |                             |
| Refunds from vendors             |                  | 126              |                                |                               |                             |
| Instruction                      |                  | -                | 22,111                         |                               |                             |
| <b>TOTAL GENERAL FUND</b>        | <b>\$ 14,471</b> | <b>34,023</b>    | <b>32,340</b>                  | <b>\$ 86 \$ -</b>             | <b>\$ 16,240</b>            |
| <b>Restricted Fund:</b>          |                  |                  |                                |                               |                             |
| BEP-teacher supplies             | 20               | 6,000            | 5,912                          | - -                           | 108                         |
| BEP-pool                         | 86               | -                | -                              | - 86                          | -                           |
| <b>TOTAL RESTRICTED FUND</b>     | <b>106</b>       | <b>6,000</b>     | <b>5,912</b>                   | <b>- 86</b>                   | <b>108</b>                  |
| <b>GENERAL AND RESTRICTED</b>    | <b>\$ 14,577</b> | <b>\$ 40,023</b> | <b>\$ 38,252</b>               | <b>\$ 86 \$ 86</b>            | <b>\$ 16,348</b>            |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**HARRIS MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                       |                 | LIABILITIES AND FUND BALANCES |                   |               |           |            |            |                                     | Total |
|------------------------------|-----------------|-------------------------------|-------------------|---------------|-----------|------------|------------|-------------------------------------|-------|
| Cash in Bank-<br>Checking    | Total<br>Assets | Liabilities                   |                   | Fund Balances |           |            | Total Fund | Liabilities<br>and Fund<br>Balances |       |
|                              |                 | Accounts<br>Payable           | Non-<br>Spendable | Restricted    | Assigned  | Unassigned | Balances   | Balances                            |       |
| \$ 34,828                    | \$ 34,828       | -                             | -                 | -             | -         | \$ 34,828  | \$ 34,828  | \$ 34,828                           |       |
| 25,636                       | 25,636          | -                             | -                 | -             | 25,636    | -          | 25,636     | 25,636                              |       |
| 1,603                        | 1,603           | -                             | -                 | -             | 1,603     | -          | 1,603      | 1,603                               |       |
| 3,522                        | 3,522           | -                             | -                 | -             | 3,522     | -          | 3,522      | 3,522                               |       |
| 2,574                        | 2,574           | -                             | -                 | -             | 2,574     | -          | 2,574      | 2,574                               |       |
| 359                          | 359             | -                             | -                 | 359           | -         | -          | 359        | 359                                 |       |
| 26                           | 26              | -                             | -                 | -             | 26        | -          | 26         | 26                                  |       |
| 203                          | 203             | -                             | -                 | -             | 203       | -          | 203        | 203                                 |       |
| 394                          | 394             | -                             | -                 | -             | 394       | -          | 394        | 394                                 |       |
| 24                           | 24              | -                             | -                 | -             | 24        | -          | 24         | 24                                  |       |
| 3,065                        | 3,065           | -                             | -                 | -             | 3,065     | -          | 3,065      | 3,065                               |       |
| 37,406                       | 37,406          | -                             | -                 | 359           | 37,047    | -          | 37,406     | 37,406                              |       |
| \$ 72,234                    | \$ 72,234       | -                             | -                 | \$ 359        | \$ 37,047 | \$ 34,828  | \$ 72,234  | \$ 72,234                           |       |
| TOTAL RESTRICTED FUND        |                 |                               |                   | -             | -         | -          | -          | -                                   |       |
| TOTAL GENERAL AND RESTRICTED |                 |                               |                   | -             | -         | -          | -          | -                                   |       |

Restricted Fund:  
 Athletics  
 Band  
 Student council  
 Cheerleading  
 BEP - Teacher supplies  
 NJHS  
 Choir  
 Harris frontiers  
 LEGO League  
 Drama club

TOTAL RESTRICTED FUND  
 TOTAL GENERAL AND RESTRICTED

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**HARRIS MIDDLE SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|   | Fund<br>Balances<br>July 1,<br>2018 | Revenues          | Expenditures      | Other Financing Sources<br>(Uses) |             | Fund<br>Balances<br>June 30,<br>2019 |
|---|-------------------------------------|-------------------|-------------------|-----------------------------------|-------------|--------------------------------------|
|   |                                     |                   |                   | Intraschool Transfers<br>In       | Out         |                                      |
| General Fund:                           |                                     |                   |                   |                                   |             |                                      |
| Resale items                            |                                     | \$ 19,225         | \$ 12,020         |                                   |             |                                      |
| Sale of school publications             |                                     | 6,149             | 6,925             |                                   |             |                                      |
| Fundraising                             |                                     | 43,555            | 27,255            |                                   |             |                                      |
| Unrestricted gifts and donations        |                                     | 967               | -                 |                                   |             |                                      |
| Fines, fees and dues                    |                                     | 5,738             | -                 |                                   |             |                                      |
| Board of Education fee waiver           |                                     | 11,948            | -                 |                                   |             |                                      |
| Interest income                         |                                     | 46                | -                 |                                   |             |                                      |
| Commissions                             |                                     | 3,007             | -                 |                                   |             |                                      |
| Administration                          |                                     | -                 | 860               |                                   |             |                                      |
| Instruction                             |                                     | -                 | 35,494            |                                   |             |                                      |
| Operation and maintenance               |                                     | -                 | 1,076             |                                   |             |                                      |
| Field trips and other off campus events |                                     | -                 | 1,677             |                                   |             |                                      |
| <b>TOTAL GENERAL FUND</b>               | <b>\$ 29,500</b>                    | <b>90,635</b>     | <b>85,307</b>     | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ 34,828</b>                     |
| Restricted Fund:                        |                                     |                   |                   |                                   |             |                                      |
| Athletics                               | 17,042                              | 79,136            | 70,542            | -                                 | -           | 25,636                               |
| Band                                    | 137                                 | 27,638            | 26,172            | -                                 | -           | 1,603                                |
| Student council                         | 2,580                               | 7,485             | 6,543             | -                                 | -           | 3,522                                |
| Cheerleading                            | 4,497                               | 17,849            | 19,772            | -                                 | -           | 2,574                                |
| BEP - Teacher supplies                  | 847                                 | 11,100            | 11,588            | -                                 | -           | 359                                  |
| NJHS                                    | 44                                  | 2,025             | 2,043             | -                                 | -           | 26                                   |
| Choir                                   | 179                                 | 747               | 723               | -                                 | -           | 203                                  |
| Harris frontiers                        | 133                                 | 288               | 27                | -                                 | -           | 394                                  |
| LEGO League                             | 171                                 | 203               | 350               | -                                 | -           | 24                                   |
| Drama club                              | 3,195                               | 1,117             | 1,247             | -                                 | -           | 3,065                                |
| <b>TOTAL RESTRICTED FUND</b>            | <b>28,825</b>                       | <b>147,588</b>    | <b>139,007</b>    | <b>-</b>                          | <b>-</b>    | <b>37,406</b>                        |
| <b>TOTAL GENERAL AND RESTRICTED</b>     | <b>\$ 58,325</b>                    | <b>\$ 238,223</b> | <b>\$ 224,314</b> | <b>\$ -</b>                       | <b>\$ -</b> | <b>\$ 72,234</b>                     |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**LEARNING WAY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| ASSETS                              |                 | LIABILITIES AND FUND BALANCES      |                   |            |               |            |  | Total |
|-------------------------------------|-----------------|------------------------------------|-------------------|------------|---------------|------------|--|-------|
| Cash in Bank-<br>Checking           | Total<br>Assets | Liabilities<br>Accounts<br>Payable | Non-<br>Spendable | Restricted | Fund Balances |            | Total<br>Liabilities<br>and Fund<br>Balances |       |
|                                     |                 |                                    |                   |            | Assigned      | Unassigned | Balances                                     |       |
|                                     |                 |                                    |                   |            |               |            |  |       |
| \$ 17,316                           | \$ 17,316       | \$ -                               | \$ -              | \$ -       | \$ -          | \$ 17,316  | \$ 17,316                                    |       |
| <b>General Fund</b>                 |                 |                                    |                   |            |               |            |  |       |
|                                     |                 |                                    |                   |            |               |            |  |       |
| <b>Restricted Fund:</b>             |                 |                                    |                   |            |               |            |  |       |
| -                                   | -               | -                                  | -                 | -          | -             | -          | -  |       |
| 82                                  | 82              | -                                  | -                 | -          | 82            | -          | 82   |       |
| 11                                  | 11              | -                                  | -                 | -          | 11            | -          | 11   |       |
| 93                                  | 93              | -                                  | -                 | -          | 93            | -          | 93   |       |
| \$ 17,409                           | \$ 17,409       | \$ -                               | \$ -              | \$ -       | \$ 93         | \$ 17,316  | \$ 17,409                                    |       |
| <b>TOTAL RESTRICTED FUND</b>        |                 |                                    |                   |            |               |            |  |       |
| <b>TOTAL GENERAL AND RESTRICTED</b> |                 |                                    |                   |            |               |            |  |       |
| \$ 17,409                           | \$ 17,409       | \$ -                               | \$ -              | \$ -       | \$ 93         | \$ 17,316  | \$ 17,409                                    |       |

**BEDFORD COUNTY SCHOOLS**

**LEARNING WAY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

Year ended June 30, 2019

|   | Fund Balances    |                  | Other Financing Sources     |                  | Fund Balances    |                  |
|---|------------------|------------------|-----------------------------|------------------|------------------|------------------|
|   | July 1,<br>2018  | Revenues         | (Uses)                      |                  |                  | June 30,<br>2019 |
|   |                  |                  | Intraschool Transfers<br>In | Out              |                  |                  |
| <b>General Fund:</b>                    |                  |                  |                             |                  |                  |                  |
| Entertainment                           |                  | \$ 3,805         | \$ 2,442                    |                  |                  |                  |
| Sale of school publications             |                  | 2,206            | 1,190                       |                  |                  |                  |
| Fundraising                             |                  | 30,391           | 18,417                      |                  |                  |                  |
| Unrestricted gifts and donations        |                  | 6,676            | -                           |                  |                  |                  |
| Fines, fees and dues                    |                  | 1,096            | -                           |                  |                  |                  |
| Interest income                         |                  | 12               | -                           |                  |                  |                  |
| Board of Education fee waiver           |                  | 7,097            | -                           |                  |                  |                  |
| Commissions                             |                  | 1,127            | -                           |                  |                  |                  |
| Field trips and other off campus events |                  | 6,244            | 6,356                       |                  |                  |                  |
| Advertisements                          |                  | 760              |                             |                  |                  |                  |
| Instruction                             |                  | -                | 28,542                      |                  |                  |                  |
| Administration                          |                  | -                | 407                         |                  |                  |                  |
| <b>TOTAL GENERAL FUND</b>               | <b>\$ 15,256</b> | <b>59,414</b>    | <b>57,354</b>               | <b>\$ - \$ -</b> | <b>\$ 17,316</b> |                  |
| <b>Restricted Fund:</b>                 |                  |                  |                             |                  |                  |                  |
| BEP - teacher                           | 3                | 7,600            | 7,603                       | -                | -                |                  |
| TCAP banquet                            | 82               | -                | -                           | -                | 82               |                  |
| Ambassador club                         | 11               | -                | -                           | -                | 11               |                  |
| <b>TOTAL RESTRICTED FUND</b>            | <b>96</b>        | <b>7,600</b>     | <b>7,603</b>                | <b>-</b>         | <b>93</b>        |                  |
| <b>TOTAL GENERAL AND RESTRICTED</b>     | <b>\$ 15,352</b> | <b>\$ 67,014</b> | <b>\$ 64,957</b>            | <b>\$ - \$ -</b> | <b>\$ 17,409</b> |                  |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| LIABILITIES AND FUND BALANCES       |                           |                  |                     |             |                   |                               |               |                  |                        |  |  |
|-------------------------------------|---------------------------|------------------|---------------------|-------------|-------------------|-------------------------------|---------------|------------------|------------------------|--|--|
| ASSETS                              |                           |                  |                     |             |                   | LIABILITIES AND FUND BALANCES |               |                  |                        |  |  |
|                                     | Cash in Bank-<br>Checking | Total<br>Assets  | Liabilities         |             | Non-<br>Spendable | Fund Balances                 |               |                  | Total Fund<br>Balances | Total<br>Liabilities<br>and Fund<br>Balances |  |
|                                     |                           |                  | Accounts<br>Payable | Restricted  |                   | Assigned                      | Unassigned    |                  |                        |  |  |
| General Fund                        | \$ 63,988                 | \$ 63,988        | \$ -                | \$ -        | \$ -              | \$ -                          | \$ -          | \$ 63,988        | \$ 63,988              | \$ 63,988                                    |  |
| Restricted Fund:                    |                           |                  |                     |             |                   |                               |               |                  |                        |  |  |
| Athletics                           | 29,284                    | 29,284           | -                   | -           | -                 | 29,284                        | -             | -                | 29,284                 | 29,284                                       |  |
| BEP teacher                         | -                         | -                | -                   | -           | -                 | -                             | -             | -                | -                      | -  |  |
| BEP pool                            | -                         | -                | -                   | -           | -                 | -                             | -             | -                | -                      | -  |  |
| Science club                        | 497                       | 497              | -                   | -           | -                 | 497                           | -             | -                | 497                    | 497  |  |
| Choir                               | 64                        | 64               | -                   | -           | -                 | 64                            | -             | -                | 64                     | 64   |  |
| Drama                               | 178                       | 178              | -                   | -           | -                 | 178                           | -             | -                | 178                    | 178  |  |
| FCA                                 | 155                       | 155              | -                   | -           | -                 | 155                           | -             | -                | 155                    | 155  |  |
| Student council                     | 1,123                     | 1,123            | -                   | -           | -                 | 1,123                         | -             | -                | 1,123                  | 1,123  |  |
| Jr. NHS                             | 309                       | 309              | -                   | -           | -                 | 309                           | -             | -                | 309                    | 309  |  |
| Newspaper                           | -                         | -                | -                   | -           | -                 | -                             | -             | -                | -                      | -  |  |
| Restricted donations                | 653                       | 653              | -                   | -           | -                 | -                             | 653           | -                | 653                    | 653  |  |
| Sunshine                            | -                         | -                | -                   | -           | -                 | -                             | -             | -                | -                      | -  |  |
| <b>TOTAL RESTRICTED FUND</b>        | <b>32,263</b>             | <b>32,263</b>    | <b>-</b>            | <b>-</b>    | <b>-</b>          | <b>31,610</b>                 | <b>653</b>    | <b>-</b>         | <b>32,263</b>          | <b>32,263</b>                                |  |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 96,251</b>          | <b>\$ 96,251</b> | <b>\$ -</b>         | <b>\$ -</b> | <b>\$ -</b>       | <b>\$ 31,610</b>              | <b>\$ 653</b> | <b>\$ 63,988</b> | <b>\$ 96,251</b>       | <b>\$ 96,251</b>                             |  |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**

**LIBERTY ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|   | Fund Balances     |                   | Other Financing Sources (Uses) |  | Fund Balances June 30, 2019 |
|---|-------------------|-------------------|--------------------------------|--|-----------------------------|
|   | July 1, 2018      | Revenues          | Expenditures                   | Intrасchool Transfers<br>In                  Out |                             |
| <b>General Fund:</b>                    |                   |                   |                                |  |                             |
| Entertainment                           |                   | \$ 345            | \$ 345                         |  |                             |
| Resale items                            |                   | 65                | 248                            |  |                             |
| School publications                     |                   | 8,223             | 10,247                         |  |                             |
| Fundraising                             |                   | 82,082            | 48,526                         |  |                             |
| Unrestricted gifts and donations        |                   | 5,090             | -                              |  |                             |
| Fines, fees and dues                    |                   | 8,421             | -                              |  |                             |
| Board of Education fee waiver           |                   | 5,947             | -                              |  |                             |
| Field trips and other off campus events |                   | 9,883             | -                              |  |                             |
| Commissions                             |                   | 11,523            | -                              |  |                             |
| Instruction                             |                   | -                 | 68,499                         |  |                             |
| Operation and maintenance               |                   | -                 | 400                            |  |                             |
| Field trips and off campus events       |                   | -                 | 12,029                         |  |                             |
| <b>TOTAL GENERAL FUND</b>               | <b>\$ 72,503</b>  | <b>131,579</b>    | <b>140,294</b>                 | <b>\$ 200    \$ -</b>                            | <b>\$ 63,988</b>            |
| <b>Restricted Fund:</b>                 |                   |                   |                                |  |                             |
| Athletics                               | 28,026            | 62,665            | 61,407                         | -                  -                             | 29,284                      |
| BEP teacher                             | -                 | 8,500             | 8,500                          | -                  -                             | -                           |
| BEP pool                                | 1,097             | -                 | 1,097                          | -                  -                             | -                           |
| Science club                            | 405               | 3,997             | 3,905                          | -                  -                             | 497                         |
| Choir                                   | 161               | 551               | 648                            | -                  -                             | 64                          |
| Drama                                   | 178               | -                 | -                              | -                  -                             | 178                         |
| FCA                                     | 74                | 1,120             | 1,039                          | -                  -                             | 155                         |
| Student council                         | 1,382             | 2,322             | 2,381                          | -                  200                           | 1,123                       |
| Jr. NHS                                 | 252               | -                 | -                              | 57                  -                            | 309                         |
| Newspaper                               | 57                | -                 | -                              | -                  57                            | -                           |
| Restricted donations                    | 246               | 1,350             | 943                            | -                  -                             | 653                         |
| Sunshine                                | 36                | 345               | 381                            | -                  -                             | -                           |
| <b>TOTAL RESTRICTED FUND</b>            | <b>31,914</b>     | <b>80,850</b>     | <b>80,301</b>                  | <b>57                  257</b>                   | <b>32,263</b>               |
| <b>TOTAL GENERAL AND RESTRICTED</b>     | <b>\$ 104,417</b> | <b>\$ 212,429</b> | <b>\$ 220,595</b>              | <b>\$ 257    \$ 257</b>                          | <b>\$ 96,251</b>            |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SHELBYVILLE CENTRAL HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                        | ASSETS                    |                            |                 |                     |            | LIABILITIES AND FUND BALANCES |            |          |                        |               | Total<br>Liabilities<br>and Fund<br>Balances |
|------------------------|---------------------------|----------------------------|-----------------|---------------------|------------|-------------------------------|------------|----------|------------------------|---------------|--|
|                        | Cash in Bank-<br>Checking | Certificates<br>of Deposit | Total<br>Assets | Liabilities         |            | Fund Balances                 |            |          | Total Fund<br>Balances |               |  |
|                        |                           |                            |                 | Accounts<br>Payable | Restricted | Assigned                      | Unassigned |          |                        |               |  |
| General Fund           | \$ 20,372                 | \$ 75,000                  | \$ 95,372       | \$ -                | \$ -       | \$ -                          | \$ 95,372  | \$ -     | \$ 95,372              | \$ 95,372     | \$ 95,372                                    |
| Restricted Fund:       |                           |                            |                 |                     |            |                               |            |          |                        |               |  |
| Athletics              | 31,970                    | 10,000                     | 41,970          | -                   | -          | 41,970                        | -          | -        | 41,970                 | 41,970        | 41,970                                       |
| Rusty Reed scholarship | 110                       | -                          | 110             | -                   | 110        | -                             | -          | -        | 110                    | 110           | 110  |
| Pep club               | 607                       | -                          | 607             | -                   | -          | 607                           | -          | -        | 607                    | 607           | 607  |
| Class of 2017          | 10                        | -                          | 10              | -                   | -          | 10                            | -          | -        | 10                     | 10            | 10   |
| Class of 2019          | 120                       | -                          | 120             | -                   | -          | 120                           | -          | -        | 120                    | 120           | 120  |
| Class of 2020          | 7,827                     | -                          | 7,827           | -                   | -          | 7,827                         | -          | -        | 7,827                  | 7,827         | 7,827  |
| Class of 2021          | 241                       | -                          | 241             | -                   | -          | 241                           | -          | -        | 241                    | 241           | 241  |
| Class of 2022          | 1,173                     | -                          | 1,173           | -                   | -          | 1,173                         | -          | -        | 1,173                  | 1,173         | 1,173  |
| Class of 2023          | 5,608                     | -                          | 5,608           | -                   | -          | 5,608                         | -          | -        | 5,608                  | 5,608         | 5,608  |
| Interact club          | 3,564                     | -                          | 3,564           | -                   | -          | 3,564                         | -          | -        | 3,564                  | 3,564         | 3,564  |
| LEO                    | 4,077                     | -                          | 4,077           | -                   | -          | 4,077                         | -          | -        | 4,077                  | 4,077         | 4,077  |
| Key club               | 2,355                     | -                          | 2,355           | -                   | -          | 2,355                         | -          | -        | 2,355                  | 2,355         | 2,355  |
| FCA                    | 1,091                     | -                          | 1,091           | -                   | -          | 1,091                         | -          | -        | 1,091                  | 1,091         | 1,091  |
| FCCLA                  | 36                        | -                          | 36              | -                   | -          | 36                            | -          | -        | 36                     | 36            | 36   |
| French                 | 747                       | -                          | 747             | -                   | -          | 747                           | -          | -        | 747                    | 747           | 747  |
| Spanish                | 3,072                     | -                          | 3,072           | -                   | -          | 3,072                         | -          | -        | 3,072                  | 3,072         | 3,072  |
| National honor society | 7,258                     | -                          | 7,258           | -                   | -          | 7,258                         | -          | -        | 7,258                  | 7,258         | 7,258  |
| Student council        | 2,428                     | -                          | 2,428           | -                   | -          | 2,428                         | -          | -        | 2,428                  | 2,428         | 2,428  |
| Debate team            | 228                       | -                          | 228             | -                   | -          | 228                           | -          | -        | 228                    | 228           | 228  |
| <b>SUBTOTAL</b>        | <b>72,522</b>             | <b>10,000</b>              | <b>82,522</b>   | <b>-</b>            | <b>110</b> | <b>82,412</b>                 | <b>-</b>   | <b>-</b> | <b>82,522</b>          | <b>82,522</b> | <b>82,522</b>                                |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SHELBYVILLE CENTRAL HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                    | ASSETS                    |                            |                 |                     |            | LIABILITIES AND FUND BALANCES |            |         |                        |         | Total<br>Liabilities<br>and Fund<br>Balances |
|--------------------|---------------------------|----------------------------|-----------------|---------------------|------------|-------------------------------|------------|---------|------------------------|---------|--|
|                    | Cash in Bank-<br>Checking | Certificates<br>of Deposit | Total<br>Assets | Liabilities         |            | Fund Balances                 |            |         | Total Fund<br>Balances |         |  |
|                    |                           |                            |                 | Accounts<br>Payable | Restricted | Assigned                      | Unassigned |         |                        |         |  |
| SUBTOTAL FORWARD   | 72,522                    | 10,000                     | 82,522          | -                   | 110        | 82,412                        | -          | 82,522  | 82,522                 | 82,522  | 82,522                                       |
| ASL                | 9                         | -                          | 9               | -                   | -          | 9                             | -          | 9       | 9                      | 9       | 9  |
| FCS                | -                         | -                          | -               | -                   | -          | -                             | -          | -       | -                      | -       | -  |
| ACT/Test prep      | 315                       | -                          | 315             | -                   | -          | 315                           | -          | 315     | 315                    | 315     | 315  |
| Chorus             | 44                        | -                          | 44              | -                   | -          | 44                            | -          | 44      | 44                     | 44      | 44   |
| Science Olympiad   | 1,440                     | -                          | 1,440           | -                   | -          | 1,440                         | -          | 1,440   | 1,440                  | 1,440   | 1,440  |
| Band               | 7,671                     | -                          | 7,671           | -                   | -          | 7,671                         | -          | 7,671   | 7,671                  | 7,671   | 7,671  |
| Classroom FCCLA    | 45                        | -                          | 45              | -                   | -          | 45                            | -          | 45      | 45                     | 45      | 45   |
| SWPBS              | 245                       | -                          | 245             | -                   | -          | 245                           | -          | 245     | 245                    | 245     | 245  |
| NASN               | 200                       | -                          | 200             | -                   | -          | 200                           | -          | 200     | 200                    | 200     | 200  |
| The messenger      | 84                        | -                          | 84              | -                   | -          | 84                            | -          | 84      | 84                     | 84      | 84   |
| Aquila             | 8,332                     | -                          | 8,332           | -                   | -          | 8,332                         | -          | 8,332   | 8,332                  | 8,332   | 8,332  |
| Echo               | 1,184                     | -                          | 1,184           | -                   | -          | 1,184                         | -          | 1,184   | 1,184                  | 1,184   | 1,184  |
| Sunshine           | 234                       | -                          | 234             | -                   | -          | 234                           | -          | 234     | 234                    | 234     | 234  |
| Driver education   | 7                         | -                          | 7               | -                   | -          | 7                             | -          | 7       | 7                      | 7       | 7  |
| Economics          | 471                       | -                          | 471             | -                   | -          | 471                           | -          | 471     | 471                    | 471     | 471  |
| English            | 2,791                     | -                          | 2,791           | -                   | -          | 2,791                         | -          | 2,791   | 2,791                  | 2,791   | 2,791  |
| ESL                | (143)                     | -                          | (143)           | -                   | -          | (143)                         | -          | (143)   | (143)                  | (143)   | (143)  |
| Guidance           | 25,038                    | -                          | 25,038          | -                   | -          | 25,038                        | -          | 25,038  | 25,038                 | 25,038  | 25,038                                       |
| History department | 809                       | -                          | 809             | -                   | -          | 809                           | -          | 809     | 809                    | 809     | 809  |
| SUBTOTAL           | 121,298                   | 10,000                     | 131,298         | -                   | 110        | 131,188                       | -          | 131,298 | 131,298                | 131,298 | 131,298                                      |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SHELBYVILLE CENTRAL HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                               | LIABILITIES AND FUND BALANCES |                            |                 |                                    |            |                               |            |                        |  |  |       |
|-------------------------------|-------------------------------|----------------------------|-----------------|------------------------------------|------------|-------------------------------|------------|------------------------|--|--|-------|
|                               | ASSETS                        |                            |                 |                                    |            | LIABILITIES AND FUND BALANCES |            |                        |  |  | Total |
|                               | Cash in Bank-<br>Checking     | Certificates<br>of Deposit | Total<br>Assets | Liabilities<br>Accounts<br>Payable | Restricted | Assigned                      | Unassigned | Total Fund<br>Balances | Total<br>Liabilities<br>and Fund<br>Balances |  |       |
| SUBTOTAL FORWARD              | 121,298                       | 10,000                     | 131,298         | -                                  | 110        | 131,188                       | -          | 131,298                | 131,298                                      |  |       |
| Library                       | 6,730                         | -                          | 6,730           | -                                  | -          | 6,730                         | -          | 6,730                  | 6,730  |  |       |
| Lifetime wellness<br>Resource | 7                             | -                          | 7               | -                                  | -          | 7                             | -          | 7                      | 7  |  |       |
| Science                       | 102                           | -                          | 102             | -                                  | -          | 102                           | -          | 102                    | 102  |  |       |
| Speech and drama              | 8,100                         | -                          | 8,100           | -                                  | -          | 8,100                         | -          | 8,100                  | 8,100  |  |       |
| Psychology                    | 3,783                         | -                          | 3,783           | -                                  | -          | 3,783                         | -          | 3,783                  | 3,783  |  |       |
| Math                          | 58                            | -                          | 58              | -                                  | -          | 58                            | -          | 58                     | 58   |  |       |
| Cosmetology                   | 2,891                         | -                          | 2,891           | -                                  | -          | 2,891                         | -          | 2,891                  | 2,891  |  |       |
| Landscaping                   | 26                            | -                          | 26              | -                                  | -          | 26                            | -          | 26                     | 26   |  |       |
| BEP-teacher supplies          | 29                            | -                          | 29              | -                                  | -          | 29                            | -          | 29                     | 29   |  |       |
| BEP-pool                      | 14,090                        | -                          | 14,090          | -                                  | 14,090     | -                             | -          | 14,090                 | 14,090                                       |  |       |
| Fee waiver                    | (690)                         | -                          | (690)           | -                                  | (690)      | -                             | -          | (690)                  | (690)  |  |       |
| CDC                           | 301                           | -                          | 301             | -                                  | -          | 301                           | -          | 301                    | 301  |  |       |
| District VIII AAA             | 16                            | -                          | 16              | -                                  | -          | 16                            | -          | 16                     | 16   |  |       |
| Region IV AAA                 | 1,716                         | -                          | 1,716           | -                                  | -          | 1,716                         | -          | 1,716                  | 1,716  |  |       |
| Auditorium                    | 622                           | -                          | 622             | -                                  | -          | 622                           | -          | 622                    | 622  |  |       |
| Garner memorial               | -                             | 1,500                      | 1,500           | -                                  | 1,500      | -                             | -          | 1,500                  | 1,500  |  |       |
| SE                            | (232)                         | -                          | (232)           | -                                  | -          | (232)                         | -          | (232)                  | (232)  |  |       |
| Renaissance                   | 5,444                         | -                          | 5,444           | -                                  | -          | 5,444                         | -          | 5,444                  | 5,444  |  |       |
| Tennessee scholars            | 607                           | -                          | 607             | -                                  | -          | 607                           | -          | 607                    | 607  |  |       |
| TOTAL RESTRICTED FUND         | 164,898                       | 11,500                     | 176,398         | -                                  | 15,010     | 161,388                       | -          | 176,398                | 176,398                                      |  |       |
| TOTAL GENERAL AND RESTRICTED  | \$ 185,270                    | \$ 86,500                  | \$ 271,770      | \$ -                               | \$ 15,010  | \$ 161,388                    | \$ 95,372  | \$ 271,770             | \$ 271,770                                   |  |       |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SHELBYVILLE CENTRAL HIGH SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                             | Fund Balances     |                | Other Financing Sources (Uses) |                          | Fund Balances |                  |
|-----------------------------|-------------------|----------------|--------------------------------|--------------------------|---------------|------------------|
|                             | July 1, 2018      | Revenues       | Expenditures                   | Intrасchool Transfers In | Out           | June 30, 2019    |
| <b>General Fund:</b>        |                   |                |                                |                          |               |                  |
| Interest income             |                   | \$ 609         | \$ -                           |                          |               |                  |
| School pictures             |                   | 12,000         | -                              |                          |               |                  |
| Vending                     |                   | 9,036          | -                              |                          |               |                  |
| Special events              |                   | -              | 13,101                         |                          |               |                  |
| Administration              |                   | -              | 10,046                         |                          |               |                  |
| Instruction                 |                   | -              | 19,346                         |                          |               |                  |
| Office supplies             |                   | -              | 9,113                          |                          |               |                  |
| Operation and maintenance   |                   | -              | 3,990                          |                          |               |                  |
| Sign                        |                   | -              | 4,753                          |                          |               |                  |
| Commissions                 |                   | 2,911          | -                              |                          |               |                  |
| FCB swipe program donations |                   | 2,793          | -                              |                          |               |                  |
| Miscellaneous               |                   | 1,216          | 2,655                          |                          |               |                  |
| <b>TOTAL GENERAL FUND</b>   | <b>\$ 127,811</b> | <b>28,565</b>  | <b>63,004</b>                  | <b>\$ 2,000</b>          | <b>\$ -</b>   | <b>\$ 95,372</b> |
| <b>Restricted Fund:</b>     |                   |                |                                |                          |               |                  |
| Athletics                   | 17,602            | 252,232        | 231,335                        | 3,471                    | -             | 41,970           |
| Rusty Reed scholarship      | -                 | 110            | -                              | -                        | -             | 110              |
| Varsity cheerleading        | 3,380             | -              | -                              | -                        | 3,380         | -                |
| Pep club                    | 607               | -              | -                              | -                        | -             | 607              |
| Class of 2017               | 10                | -              | -                              | -                        | -             | 10               |
| Class of 2019               | 10,215            | 116            | 2,603                          | -                        | 7,608         | 120              |
| Class of 2020               | 353               | 12,013         | 4,539                          | -                        | -             | 7,827            |
| Class of 2021               | 246               | 1,232          | 1,237                          | -                        | -             | 241              |
| Class of 2022               | 1,216             | 404            | 447                            | -                        | -             | 1,173            |
| Class of 2023               | -                 | -              | -                              | 5,608                    | -             | 5,608            |
| Interact club               | 3,688             | -              | 124                            | -                        | -             | 3,564            |
| LEO                         | 2,339             | 2,088          | 350                            | -                        | -             | 4,077            |
| Key club                    | 3,209             | 1,066          | 1,920                          | -                        | -             | 2,355            |
| Octagon club                | 413               | -              | -                              | -                        | 413           | -                |
| FCA                         | 78                | 1,660          | 647                            | -                        | -             | 1,091            |
| FCCLA                       | 36                | -              | -                              | -                        | -             | 36               |
| French                      | 540               | 2,090          | 1,883                          | -                        | -             | 747              |
| Spanish                     | 3,019             | 6,421          | 6,368                          | -                        | -             | 3,072            |
| German                      | 14                | -              | -                              | -                        | 14            | -                |
| National honor society      | 3,683             | 16,755         | 13,180                         | -                        | -             | 7,258            |
| Academic olympics           | 34                | -              | -                              | -                        | 34            | -                |
| Student council             | 3,269             | 13,048         | 13,889                         | -                        | -             | 2,428            |
| Debate team                 | 228               | -              | -                              | -                        | -             | 228              |
| ASL                         | 9                 | -              | -                              | -                        | -             | 9                |
| FCS                         | 901               | -              | 901                            | -                        | -             | -                |
| ACT/Test prep               | 362               | -              | 47                             | -                        | -             | 315              |
| Science club                | 450               | -              | 450                            | -                        | -             | -                |
| Winterguard                 | 241               | -              | -                              | -                        | 241           | -                |
| <b>SUBTOTAL</b>             | <b>56,142</b>     | <b>309,235</b> | <b>279,920</b>                 | <b>9,079</b>             | <b>11,690</b> | <b>82,846</b>    |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**

**SHELBYVILLE CENTRAL HIGH SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

(Continued)

For the Year Ended June 30, 2019

|                              | Fund Balances |            | Other Financing Sources (Uses) |           | Fund Balances |            |
|------------------------------|---------------|------------|--------------------------------|-----------|---------------|------------|
|                              | July 1,       |            | Intraschool Transfers          |           | June 30,      |            |
|                              | 2018          | Revenues   | Expenditures                   | In        | Out           | 2019       |
| SUBTOTAL FORWARD             | 56,142        | 309,235    | 279,920                        | 9,079     | 11,690        | 82,846     |
| Music club                   | 31            | -          | -                              | -         | 31            | -          |
| Chorus                       | 44            | -          | -                              | -         | -             | 44         |
| Science Olympiad             | 493           | 3,461      | 2,514                          | -         | -             | 1,440      |
| Band                         | -             | 117,618    | 109,947                        | -         | -             | 7,671      |
| Classroom FCCLA              | 45            | -          | -                              | -         | -             | 45         |
| SWPBS                        | 245           | -          | -                              | -         | -             | 245        |
| NASN                         | 200           | -          | -                              | -         | -             | 200        |
| Book club                    | 43            | -          | -                              | -         | 43            | -          |
| The messenger                | 84            | -          | -                              | -         | -             | 84         |
| Aquila                       | 7,514         | 17,382     | 16,564                         | -         | -             | 8,332      |
| Echo                         | 1,184         | -          | -                              | -         | -             | 1,184      |
| Sunshine                     | 721           | 248        | 735                            | -         | -             | 234        |
| Music appreciation           | 1,570         | 561        | 2,131                          | -         | -             | -          |
| Business                     | 164           | -          | -                              | -         | 164           | -          |
| Computer department          | 37            | -          | -                              | -         | 37            | -          |
| Driver education             | 110           | -          | 103                            | -         | -             | 7          |
| Economics                    | 456           | 384        | 369                            | -         | -             | 471        |
| English                      | 2,876         | 3,542      | 3,627                          | -         | -             | 2,791      |
| ESL                          | -             | -          | 143                            | -         | -             | (143)      |
| Guidance                     | 22,997        | 22,645     | 20,604                         | -         | -             | 25,038     |
| History department           | 1,263         | 56         | 510                            | -         | -             | 809        |
| Library                      | 6,761         | 907        | 938                            | -         | -             | 6,730      |
| Lifetime wellness            | (36)          | 43         | -                              | -         | -             | 7          |
| Resource                     | 102           | -          | -                              | -         | -             | 102        |
| Science                      | 9,174         | 3,205      | 4,279                          | -         | -             | 8,100      |
| Speech and drama             | 8,825         | 17,945     | 22,987                         | -         | -             | 3,783      |
| Psychology                   | 58            | -          | -                              | -         | -             | 58         |
| Math                         | 3,742         | 1,864      | 2,915                          | 200       | -             | 2,891      |
| Cosmetology                  | 55            | 181        | 210                            | -         | -             | 26         |
| Landscaping                  | 29            | -          | -                              | -         | -             | 29         |
| BEP-teacher supplies         | 7,368         | 12,200     | 5,278                          | -         | 200           | 14,090     |
| BEP-pool                     | 2,663         | -          | 3,353                          | -         | -             | (690)      |
| Fee waiver                   | -             | 7,196      | 7,196                          | -         | -             | -          |
| CDC                          | 457           | -          | 156                            | -         | -             | 301        |
| District VIII AAA            | 16            | -          | -                              | -         | -             | 16         |
| Region IV AAA                | 1,716         | -          | -                              | -         | -             | 1,716      |
| Auditorium                   | 622           | -          | -                              | -         | -             | 622        |
| Garner memorial              | 1,500         | -          | -                              | -         | -             | 1,500      |
| SE                           | 84            | 2,000      | 2,316                          | -         | -             | (232)      |
| Renaissance                  | 5,305         | 19,852     | 20,599                         | 886       | -             | 5,444      |
| Tennessee scholars           | 607           | -          | -                              | -         | -             | 607        |
| TOTAL RESTRICTED FUND        | 145,267       | 540,525    | 507,394                        | 10,165    | 12,165        | 176,398    |
| TOTAL GENERAL AND RESTRICTED | \$ 273,078    | \$ 569,090 | \$ 570,398                     | \$ 12,165 | \$ 12,165     | \$ 271,770 |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**SOUTHSIDE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

| LIABILITIES AND FUND BALANCES |                 |                     |                   |            |               |                               |                        |  |           |           |           |
|-------------------------------|-----------------|---------------------|-------------------|------------|---------------|-------------------------------|------------------------|--|-----------|-----------|-----------|
| ASSETS                        |                 |                     |                   |            |               | LIABILITIES AND FUND BALANCES |                        |  |           |           |           |
| Cash in Bank-<br>Checking     | Total<br>Assets | Liabilities         |                   |            | Fund Balances |                               |                        | Total<br>Liabilities<br>and Fund<br>Balances |           |           |           |
|                               |                 | Accounts<br>Payable | Non-<br>Spendable | Restricted | Assigned      | Unassigned                    | Total Fund<br>Balances |  |           |           |           |
| \$ 16,614                     | \$ 16,614       | \$ -                | \$ -              | \$ -       | \$ -          | \$ -                          | \$ 16,614              | \$ 16,614                                    | \$ 16,614 | \$ 16,614 | \$ 16,614 |
|                               |                 |                     |                   |            |               |                               |                        |  |           |           |           |
| Restricted Fund:              |                 |                     |                   |            |               |                               |                        |  |           |           |           |
| 759                           | 759             | -                   | -                 | 759        | -             | -                             | -                      | -  | -         | -         | 759       |
| 245                           | 245             | -                   | -                 | -          | 245           | -                             | -                      | -  | -         | -         | 245       |
| 2,489                         | 2,489           | -                   | -                 | 2,489      | -             | -                             | -                      | -  | -         | -         | 2,489     |
| 3,493                         | 3,493           | -                   | -                 | 3,248      | 245           | -                             | -                      | -  | -         | -         | 3,493     |
| \$ 20,107                     | \$ 20,107       | \$ -                | \$ -              | \$ 3,248   | \$ 245        | \$ -                          | \$ 16,614              | \$ 20,107                                    | \$ 20,107 | \$ 20,107 | \$ 20,107 |
| TOTAL GENERAL AND RESTRICTED  |                 |                     |                   |            |               |                               |                        |  |           |           |           |

**BEDFORD COUNTY SCHOOLS**

**SOUTHSIDE ELEMENTARY SCHOOL - INTERNAL SCHOOL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**

For the Year Ended June 30, 2019

|                                     | Fund Balances    |                  | Other Financing Sources (Uses) |  | Fund Balances June 30, 2019 |
|-------------------------------------|------------------|------------------|--------------------------------|--|-----------------------------|
|                                     | July 1, 2018     | Revenues         | Expenditures                   | Intraschool Transfers<br>In                      Out |                             |
| <b>General Fund:</b>                |                  |                  |                                |  |                             |
| Gate receipts-entertainment         |                  | \$ 445           | \$ 570                         |  |                             |
| Resale items                        |                  | 567              | -                              |  |                             |
| Sale of school publications         |                  | 1,713            | 1,958                          |  |                             |
| Fundraising                         |                  | 9,499            | 3,082                          |  |                             |
| Unrestricted gifts and donations    |                  | 1,134            | -                              |  |                             |
| Fines, fees and dues                |                  | 10,155           | -                              |  |                             |
| Board of Education fee waiver       |                  | 4,332            | -                              |  |                             |
| Commissions                         |                  | 324              | -                              |  |                             |
| Field trips                         |                  | -                | 6,058                          |  |                             |
| Administration                      |                  | -                | 72                             |  |                             |
| Instruction                         |                  | -                | 25,565                         |  |                             |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ 25,750</b> | <b>28,169</b>    | <b>37,305</b>                  | <b>\$ - \$ -</b>                                     | <b>\$ 16,614</b>            |
| <b>Restricted Fund:</b>             |                  |                  |                                |  |                             |
| Restricted donations                | 759              | -                | -                              | -  | 759                         |
| Student council                     | 337              | 93               | 185                            | -  | 245                         |
| BEP-teacher supplies                | -                | 5,500            | 3,011                          | -  | 2,489                       |
| <b>TOTAL RESTRICTED FUND</b>        | <b>1,096</b>     | <b>5,593</b>     | <b>3,196</b>                   | <b>-</b>   | <b>3,493</b>                |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 26,846</b> | <b>\$ 33,762</b> | <b>\$ 40,501</b>               | <b>\$ - \$ -</b>                                     | <b>\$ 20,107</b>            |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**THOMAS MAGNET SCHOOL - INTERNAL SCHOOL FUNDS**  
**BALANCE SHEET - REGULATORY BASIS**

June 30, 2019

|                                     | ASSETS                    |                  |                     |                   | LIABILITIES AND FUND BALANCES |                 |                  |                        |                  | Total<br>Liabilities<br>and Fund<br>Balances |
|-------------------------------------|---------------------------|------------------|---------------------|-------------------|-------------------------------|-----------------|------------------|------------------------|------------------|--|
|                                     | Cash in Bank-<br>Checking | Total<br>Assets  | Liabilities         |                   | Fund Balances                 |                 |                  | Total Fund<br>Balances |                  |  |
|                                     |                           |                  | Accounts<br>Payable | Non-<br>Spendable | Restricted                    | Assigned        | Unassigned       |                        |                  |  |
| General Fund                        | \$ 49,304                 | \$ 49,304        | -                   | -                 | -                             | -               | -                | \$ 49,304              | \$ 49,304        | \$ 49,304                                    |
| Restricted Fund:                    |                           |                  |                     |                   |                               |                 |                  |                        |                  |  |
| BEP - pool                          | 6                         | 6                | -                   | -                 | 6                             | -               | -                | -                      | 6                | 6  |
| BEP-teacher supplies                | 761                       | 761              | -                   | -                 | 761                           | -               | -                | -                      | 761              | 761  |
| STEM club                           | 1,663                     | 1,663            | -                   | -                 | -                             | 1,663           | -                | -                      | 1,663            | 1,663  |
| Choir                               | 138                       | 138              | -                   | -                 | -                             | 138             | -                | -                      | 138              | 138  |
| Spanish club                        | 10                        | 10               | -                   | -                 | -                             | 10              | -                | -                      | 10               | 10   |
| Book club                           | 23                        | 23               | -                   | -                 | -                             | 23              | -                | -                      | 23               | 23   |
| Drama club                          | 631                       | 631              | -                   | -                 | -                             | 631             | -                | -                      | 631              | 631  |
| Student council                     | 854                       | 854              | -                   | -                 | -                             | 854             | -                | -                      | 854              | 854  |
| Sunshine                            | 267                       | 267              | -                   | -                 | 267                           | -               | -                | -                      | 267              | 267  |
| Sunshine club                       | 36                        | 36               | -                   | -                 | -                             | 36              | -                | -                      | 36               | 36   |
| Running club                        | 73                        | 73               | -                   | -                 | -                             | 73              | -                | -                      | 73               | 73   |
| Honor society                       | 380                       | 380              | -                   | -                 | -                             | 380             | -                | -                      | 380              | 380  |
| Sports/fitness club                 | 508                       | 508              | -                   | -                 | -                             | 508             | -                | -                      | 508              | 508  |
| Restricted resources                | 194                       | 194              | -                   | -                 | 194                           | -               | -                | -                      | 194              | 194  |
| Tech club                           | 158                       | 158              | -                   | -                 | -                             | 158             | -                | -                      | 158              | 158  |
| Makers club                         | 106                       | 106              | -                   | -                 | -                             | 106             | -                | -                      | 106              | 106  |
| Word worms                          | -                         | -                | -                   | -                 | -                             | -               | -                | -                      | -                | -  |
| Tiger rock                          | 186                       | 186              | -                   | -                 | -                             | 186             | -                | -                      | 186              | 186  |
| Cheer club                          | 6                         | 6                | -                   | -                 | -                             | 6               | -                | -                      | 6                | 6  |
| Robotics                            | 209                       | 209              | -                   | -                 | -                             | 209             | -                | -                      | 209              | 209  |
| <b>TOTAL RESTRICTED FUND</b>        | <b>6,209</b>              | <b>6,209</b>     | <b>-</b>            | <b>-</b>          | <b>1,228</b>                  | <b>4,981</b>    | <b>-</b>         | <b>-</b>               | <b>6,209</b>     | <b>6,209</b>                                 |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 55,513</b>          | <b>\$ 55,513</b> | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 1,228</b>               | <b>\$ 4,981</b> | <b>\$ 49,304</b> | <b>\$ -</b>            | <b>\$ 55,513</b> | <b>\$ 55,513</b>                             |

The accompanying notes are an integral part of this financial statement.

**BEDFORD COUNTY SCHOOLS**  
**THOMAS MAGNET SCHOOL - INTERNAL SCHOOL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - REGULATORY BASIS**  
**For the Year Ended June 30, 2019**

|                                     | Fund Balances    |                   | Other Financing Sources (Uses) |                               | Fund Balances June 30, 2019 |
|-------------------------------------|------------------|-------------------|--------------------------------|-------------------------------|-----------------------------|
|                                     | July 1, 2018     | Revenues          | Expenditures                   | Intrascchool Transfers In Out |                             |
| <b>General Fund:</b>                |                  |                   |                                |                               |                             |
| Sale of school publications         |                  | \$ 4,383          | \$ 3,355                       |                               |                             |
| Fundraising                         |                  | 81,236            | 36,615                         |                               |                             |
| Unrestricted gifts and donations    |                  | 13,010            | -                              |                               |                             |
| Fines, fees and dues                |                  | 16,458            | -                              |                               |                             |
| Board of Education fee waiver       |                  | 2,031             | -                              |                               |                             |
| Interest income                     |                  | 102               | -                              |                               |                             |
| Lost textbooks                      |                  | 49                | -                              |                               |                             |
| Commissions                         |                  | 4,422             | -                              |                               |                             |
| Instruction                         |                  | -                 | 50,332                         |                               |                             |
| Field trips and off-campus events   |                  | -                 | 8,655                          |                               |                             |
| <b>TOTAL GENERAL FUND</b>           | <b>\$ 26,570</b> | <b>121,691</b>    | <b>98,957</b>                  | <b>\$ - \$ -</b>              | <b>\$ 49,304</b>            |
| <b>Restricted Fund:</b>             |                  |                   |                                |                               |                             |
| BEP- pool                           | 5,512            | -                 | 5,506                          | - -                           | 6                           |
| BEP-teacher supplies                | 572              | 4,900             | 4,711                          | - -                           | 761                         |
| STEM club                           | 1,331            | 729               | 397                            | - -                           | 1,663                       |
| Choir                               | 99               | 330               | 291                            | - -                           | 138                         |
| Spanish club                        | 10               | -                 | -                              | - -                           | 10                          |
| Book club                           | 23               | -                 | -                              | - -                           | 23                          |
| Drama club                          | 3,477            | 4,216             | 7,062                          | - -                           | 631                         |
| Student council                     | 43               | 2,228             | 1,417                          | - -                           | 854                         |
| Sunshine                            | 498              | 245               | 476                            | - -                           | 267                         |
| Sunshine club                       | -                | 140               | 104                            | - -                           | 36                          |
| Running club                        | -                | 1,467             | 1,394                          | - -                           | 73                          |
| Honor society                       | 95               | 660               | 375                            | - -                           | 380                         |
| Sports/fitness club                 | 318              | 579               | 389                            | - -                           | 508                         |
| Restricted resources                | 194              | -                 | -                              | - -                           | 194                         |
| Tech club                           | 158              | -                 | -                              | - -                           | 158                         |
| Makers club                         | 113              | 85                | 92                             | - -                           | 106                         |
| Word worms                          | 11               | 90                | 101                            | - -                           | -                           |
| Tiger rock                          | 121              | 65                | -                              | - -                           | 186                         |
| Cheer club                          | -                | 320               | 314                            | - -                           | 6                           |
| Robotics                            | 40               | 303               | 134                            | - -                           | 209                         |
| <b>TOTAL RESTRICTED FUND</b>        | <b>12,615</b>    | <b>16,357</b>     | <b>22,763</b>                  | <b>- -</b>                    | <b>6,209</b>                |
| <b>TOTAL GENERAL AND RESTRICTED</b> | <b>\$ 39,185</b> | <b>\$ 138,048</b> | <b>\$ 121,720</b>              | <b>\$ - \$ -</b>              | <b>\$ 55,513</b>            |

The accompanying notes are an integral part of this financial statement.

# SUPPLEMENTAL SCHEDULES

**BEDFORD COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS**  
**(By School)**

For the Year Ended June 30, 2019

| <u>SCHOOL</u>  | <u>AMOUNT</u>   | <u>SOURCE OF FUNDS</u>    | <u>BOARD APPROVED</u> | <u>PROPER WITHHOLDING</u> |
|--|-----------------|---------------------------|-----------------------|---------------------------|
| Shelbyville Central High<br>School Vocational Account<br>Less than \$500 | \$ <u>771</u>   | Various                   | Yes                   | Yes                       |
| Cascade High School  |                 |                           |                       |                           |
| Charles Young  | \$ 1,277        | Various                   | Yes                   | Yes                       |
| Billy Cunningham   | 825             | Pep Band                  | Yes                   | Yes                       |
| Eric Hunt  | 741             | FFA/Athletics             | Yes                   | Yes                       |
| Mike Davis   | 1,345           | Various                   | Yes                   | Yes                       |
| William Foster   | 2,430           | Athletics                 | Yes                   | Yes                       |
| Less than \$500  | <u>1,768</u>    | Various                   | Yes                   | Yes                       |
| Total  | <u>\$ 8,386</u> |                           |                       |                           |
| Cascade Middle School  |                 |                           |                       |                           |
| Charles Young  | \$ 1,067        | Various                   | Yes                   | Yes                       |
| Rita Bates   | 1,284           | Athletics                 | Yes                   | Yes                       |
| Mike Davis   | 740             | Athletics, General Fund   | Yes                   | Yes                       |
| Less than \$500  | <u>1,158</u>    | Various                   | Yes                   | Yes                       |
| Total  | <u>\$ 4,249</u> |                           |                       |                           |
| Cascade Elementary School  |                 |                           |                       |                           |
| Tracey Phillips  | \$ 2,455        | General Fund              | Yes                   | Yes                       |
| Charles Young  | 1,223           | General Fund              | Yes                   | Yes                       |
| Mike Davis   | 2,367           | General Fund/Science Club | Yes                   | Yes                       |
| Less than \$500  | <u>1,934</u>    | General Fund              | Yes                   | Yes                       |
| Total  | <u>\$ 7,979</u> |                           |                       |                           |
| Community High School  |                 |                           |                       |                           |
| Scott Peoples  | \$ 1,367        | Athletics                 | Yes                   | Yes                       |
| O'Neal Flack   | 882             | Various                   | Yes                   | Yes                       |
| Less than \$500  | <u>2,179</u>    | Various                   | Yes                   | Yes                       |
| Total  | <u>\$ 4,428</u> |                           |                       |                           |

**BEDFORD COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS**

**SCHEDULE OF SALARY SUPPLEMENTS (Continued)**

**(By School)**

**For the Year Ended June 30, 2019**

| <u>SCHOOL</u>                                     | <u>AMOUNT</u>    | <u>SOURCE OF FUNDS</u> | <u>BOARD APPROVED</u> | <u>PROPER WITHHOLDING</u> |
|---|------------------|------------------------|-----------------------|---------------------------|
| Community Middle School<br>Less than \$500        | <u>\$ 773</u>    | Various                | Yes                   | Yes                       |
| Community Elementary School<br>Less than \$500    | <u>\$ 1,795</u>  | General Fund           | Yes                   | Yes                       |
| Eakin Elementary School<br>Less than \$500        | <u>\$ 512</u>    | General Fund           | Yes                   | Yes                       |
| Eastside Elementary School<br>Less than \$500     | <u>\$ 582</u>    | General Fund           | Yes                   | Yes                       |
| Harris Middle School                              |                  |                        |                       |                           |
| Mindy Eidemiller                                  | \$ 1,107         | Athletics              | Yes                   | Yes                       |
| Kayla Jones                                       | 1,880            | Cheerleading           | Yes                   | Yes                       |
| David Fenn  | 589              | Various                | Yes                   | Yes                       |
| Carmen Breedlove                                  | 1,785            | General Fund           | Yes                   | Yes                       |
| O'Neal Flack                                      | 2,756            | Various                | Yes                   | Yes                       |
| Less than \$500                                   | 4,241            | Various                | Yes                   | Yes                       |
| Total   | <u>\$ 12,358</u> |                        |                       |                           |
| Learning Way Elementary School<br>Less than \$500 | <u>\$ 1,355</u>  | General Fund           | Yes                   | Yes                       |
| Liberty Elementary School<br>Less than \$500      | <u>\$ 2,679</u>  | Various                | Yes                   | Yes                       |

**BEDFORD COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF SALARY SUPPLEMENTS (Continued)**  
**(By School)**

For the Year Ended June 30, 2019

| <u>SCHOOL</u>                   | <u>AMOUNT</u>    | <u>SOURCE OF FUNDS</u> | <u>BOARD APPROVED</u> | <u>PROPER WITHHOLDING</u> |
|---------------------------------|------------------|------------------------|-----------------------|---------------------------|
| Shelbyville Central High School |                  |                        |                       |                           |
| Bubba Shavers                   | \$ 1,672         | Various                | Yes                   | Yes                       |
| Ronnie Warren                   | 650              | Various                | Yes                   | Yes                       |
| David Piephoff                  | 1,938            | Athletics              | Yes                   | Yes                       |
| Jeff Heard                      | 536              | Various                | Yes                   | Yes                       |
| Kenny Jamison                   | 2,273            | Various                | Yes                   | Yes                       |
| Joe Thompson                    | 546              | Various                | Yes                   | Yes                       |
| O'Neal Flack                    | 2,305            | Various                | Yes                   | Yes                       |
| Paul Rippy                      | 1,410            | Athletics              | Yes                   | Yes                       |
| Roger Gregory                   | 2,701            | Various                | Yes                   | Yes                       |
| Tracy Foster                    | 1,312            | Various                | Yes                   | Yes                       |
| Billy Cunningham                | 555              | Various                | Yes                   | Yes                       |
| Paul Smith                      | 551              | Athletics              | Yes                   | Yes                       |
| Less than \$500                 | 1,058            | Various                | Yes                   | Yes                       |
| Total                           | <u>\$ 17,507</u> |                        |                       |                           |
| Southside Elementary School     |                  |                        |                       |                           |
| Less than \$500                 | <u>\$ 768</u>    | General Fund           | Yes                   | Yes                       |
| Thomas Magnet School            |                  |                        |                       |                           |
| Less than \$500                 | <u>\$ 1,678</u>  | Various                | Yes                   | Yes                       |
| Total - All Schools             | <u>\$ 65,820</u> |                        |                       |                           |

**BEDFORD COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS**

(By School)

For the Year Ended June 30, 2019

CASCADE HIGH SCHOOL

| <u>Transfers to:</u> | <u>Transfers from:</u> |                 |                              |                 |
|----------------------|------------------------|-----------------|------------------------------|-----------------|
|                      | Class<br>of 2019       | Drama           | Becky<br>Spencer<br>Memorial | <u>Total</u>    |
| Faculty              | \$ -                   | \$ -            | \$ 56                        | \$ 56           |
| School improvement   | 2,092                  | 3,500           | -                            | 5,592           |
| TOTAL                | <u>\$ 2,092</u>        | <u>\$ 3,500</u> | <u>\$ 56</u>                 | <u>\$ 5,648</u> |

CASCADE MIDDLE SCHOOL

| <u>Transfers to:</u> | <u>Transfers from</u> |                         |               |
|----------------------|-----------------------|-------------------------|---------------|
|                      | Athletics             | BEP-teacher<br>Supplies | <u>Total</u>  |
| General fund         | \$ -                  | \$ 190                  | \$ 190        |
| Athletics            | 724                   | -                       | 724           |
| TOTAL                | <u>\$ 724</u>         | <u>\$ 190</u>           | <u>\$ 914</u> |

COMMUNITY HIGH SCHOOL

| <u>Transfers to:</u> | <u>Transfer from:</u> |
|----------------------|-----------------------|
|                      | Class<br>of 2019      |
| Class of 2023        | \$ 500                |
| Projects             | 804                   |
| TOTAL                | <u>\$ 1,304</u>       |

COMMUNITY MIDDLE SCHOOL

| <u>Transfers to:</u> | <u>Transfer from:</u> |          |                |              |
|----------------------|-----------------------|----------|----------------|--------------|
|                      | BEP-<br>Teacher       | Sunshine | Field<br>trips | <u>Total</u> |
| General fund         | \$ 419                | \$ 120   | \$ 40          | \$ 579       |

**BEDFORD COUNTY SCHOOLS - INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF INTERFUND AND INTERACCOUNT TRANSFERS (Continued)**

(By School)

For the Year Ended June 30, 2019

EASTSIDE ELEMENTARY SCHOOL

|                      |                        |
|----------------------|------------------------|
| <u>Transfers to:</u> | <u>Transfers from:</u> |
|                      | BEP-teacher            |
|                      | <u>BEP-pool</u>        |
| General fund         | <u>\$ 86</u>           |

LIBERTY ELEMENTARY SCHOOL

|                     |                       |                  |               |
|---------------------|-----------------------|------------------|---------------|
| <u>Transfer to:</u> | <u>Transfer from:</u> |                  |               |
|                     | Student               |                  |               |
|                     | <u>council</u>        | <u>Newspaper</u> | <u>Total</u>  |
| General fund        | \$ 200                | \$ -             | \$ 200        |
| Jr. NHS             | -                     | 57               | 57            |
| TOTAL               | <u>\$ 200</u>         | <u>\$ 57</u>     | <u>\$ 257</u> |

SHELBYVILLE CENTRAL HIGH SCHOOL

|                       |                     |                     |                      |                  |                    |                  |
|-----------------------|---------------------|---------------------|----------------------|------------------|--------------------|------------------|
| <u>Transfer from:</u> | <u>Transfer to:</u> |                     |                      |                  |                    |                  |
|                       | <u>Math</u>         | <u>General fund</u> | <u>Class of 2023</u> | <u>Athletics</u> | <u>Renaissance</u> | <u>Total</u>     |
| Varsity cheerleading  | \$ -                | \$ -                | \$ -                 | \$ 3,380         | \$ -               | \$ 3,380         |
| Class of 2019         | -                   | 2,000               | 5,608                | -                | -                  | 7,608            |
| Octagon club          | -                   | -                   | -                    | -                | 413                | 413              |
| German                | -                   | -                   | -                    | 14               | -                  | 14               |
| Academic Olympics     | -                   | -                   | -                    | 34               | -                  | 34               |
| Winterguard           | -                   | -                   | -                    | -                | 241                | 241              |
| Music club            | -                   | -                   | -                    | -                | 31                 | 31               |
| Book club             | -                   | -                   | -                    | 43               | -                  | 43               |
| Business              | -                   | -                   | -                    | -                | 164                | 164              |
| Computer department   | -                   | -                   | -                    | -                | 37                 | 37               |
| BEP-teacher supplies  | 200                 | -                   | -                    | -                | -                  | 200              |
| TOTAL                 | <u>\$ 200</u>       | <u>\$ 2,000</u>     | <u>\$ 5,608</u>      | <u>\$ 3,471</u>  | <u>\$ 886</u>      | <u>\$ 12,165</u> |

**BEDFORD COUNTY SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF FIDELITY BOND COVERAGE**

June 30, 2019

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|                    |   |
|--------------------|---|
| Company:           | Tennessee School Boards Liability Trust |
| Type of Coverage:  | Employee Fidelity Bond                  |
| Amount:            | \$400,000 each and every loss           |
| Period Covered:    | July 1, 2018 - June 30, 2019            |
| Positions Covered: | All Employees                           |

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Bedford County Board of Education  
Shelbyville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined balance sheet – regulatory basis of Bedford County Schools Internal School Funds, as of June 30, 2019, and the related combined statement of revenues, expenditures and changes in fund balances – regulatory basis for the year then ended, and the related notes to the financial statements, which collectively comprise Bedford County Schools Internal School Funds' basic financial statements. We have also audited the individual school balance sheets – regulatory basis, and the individual school statements of revenues, expenditures and changes in fund balances – regulatory basis presented as supplementary information, as defined by the Governmental Accounting Standards Board, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 4, 2019. The report on Bedford County Schools Internal School Funds included an adverse opinion in relation to conformity with accounting principles generally accepted in the United States of America and an unmodified opinion in relation to the financial statements prepared in conformity with the accounting practices prescribed by the *Tennessee Internal School Uniform Accounting Policy Manual*, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Bedford County Schools Internal School Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Bedford County Schools Internal School Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the Bedford County Schools Internal School Funds' internal control.

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

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

### **Compliance and Other Matters**

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

We noted certain matters that we reported to management of the Bedford County Schools Internal School Funds in a separate letter dated December 4, 2019.

### **Purpose of this Report**

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

*Winnett Associates, PLLC*

December 4, 2019

**BEDFORD COUNTY SCHOOLS**  
**INTERNAL SCHOOL FUNDS**  
**SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**  
For the Fiscal Year Ended June 30, 2019

Financial Statement Findings

| Finding Number         | Finding Title | Status |
|------------------------|---------------|--------|
| No prior year findings |               |        |

Federal Award Findings and Questioned Costs

| Finding Number         | Finding Title | Status |
|------------------------|---------------|--------|
| No prior year findings |               |        |

# Bedford County Board of Education

|  |   |                                  |                                 |
|--|---|----------------------------------|---------------------------------|
|  | Descriptor Term:<br><br><b>Junior Achievement</b> | Descriptor Code:<br><b>4.210</b> | Issued Date:<br><b>11/19/98</b> |
|  |   | Rescinds:<br><b>IDCD</b>         | Issued:<br><b>08/20/98</b>      |

1 The Junior Achievement Program may be offered as an elective course in all county high schools for one-  
2 half hour credit in economics, in addition to state required credit.  
3

4 If offered, classes shall be held after regular school hours and within regulations as determined by each  
5 school principal.  
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7 The superintendent shall coordinate the details of the program with all high school principals.  
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# **BEDFORD COUNTY SCHOOLS**

## **MONTHLY FINANCIAL REPORT**

**Month Ending December 31, 2019**

**2019-20**

**Presented to the Bedford County Board of Education**

Mr. Don Embry, Superintendent

Mr. Glenn Forsee, Chairman

Mr. Robert Daniel, Director of Finance

**BEDFORD COUNTY GENERAL PURPOSE SCHOOL FUND**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>YEAR<br/>TO DATE<br/>REVENUES</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> | <b>CURRENT<br/>MONTH<br/>REVENUE</b> |
|--|--|--------------------------------------|--|-----------------------------|--------------------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |                                      |  |                             |                                      |
| 40000 Local Taxes                            | 12,523,470                               | 5,481,505                            | 7,041,965                                  | 43.77%                      | 3,121,930                            |
| 41000 Licenses & Permits                     | 3,000                                    | 850                                  | 2,150                                      | 28.33%                      | 165                                  |
| 43000 Chg. for Current Serv.                 | 102,857                                  | 36,869                               | 65,988                                     | 35.84%                      | 9,785                                |
| 44000 Other Local Revenues                   | 133,036                                  | 16,361                               | 116,675                                    | 12.30%                      | 4,197                                |
| 46500 State Ed. Funds                        | 53,358,862                               | 26,473,826                           | 26,885,036                                 | 49.61%                      | 5,320,898                            |
| 46800 Other State Revenues                   | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| 47100 Fed. Funds Rec.-State                  | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| 47600 Direct Fed. Revenues                   | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| 49000 Other Sources(Non-Revenue)             | 15,704                                   | 2,727                                | 12,977                                     | 17.37%                      | 0                                    |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>66,136,929</b>                        | <b>32,012,137</b>                    | <b>34,124,792</b>                          | <b>48.40%</b>               | <b>8,456,975</b>                     |
| <b>30000 Unassigned Fund Balance</b>         |  |                                      |  |                             |                                      |
|  | 7,065,011                                |                                      |  |                             |                                      |
| <b>Committed Fund Balance</b>                | <b>8,716,293</b>                         |                                      |  |                             |                                      |
| <b>Assigned Fund Balance</b>                 | <b>0</b>                                 |                                      |  |                             |                                      |
| <b>Restricted Fund Balance</b>               | <b>146,039</b>                           |                                      |  |                             |                                      |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>82,064,272</b>                        |                                      |  |                             |                                      |

**BEDFORD COUNTY GENERAL PURPOSE SCHOOL FUND**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

| <b>EXPENDITURES (APPROPRIATIONS)</b>        | <b>APPROPRIATIONS<br/>2019-20</b> | <b>YEAR TO DATE<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> | <b>UNEXPENDED /<br/>UNENCUMBERED<br/>TO DATE</b> | <b>PERCENT<br/>USED</b> | <b>CURRENT MONTH<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> |
|---|-----------------------------------|--|--|-------------------------|---|
| <b>Instruction</b>                          |                                   |  |  |                         |   |
| 71100 Regular Inst. Prog.                   | 36,988,852                        | 14,871,191   | 22,117,661                                       | 40.20%                  | 2,836,196   |
| 71150 Alternative Inst. Prog.               | 701,074                           | 273,174  | 427,900  | 38.97%                  | 43,630  |
| 71200 Spec. Ed. Program                     | 3,561,064                         | 1,404,633  | 2,156,431  | 39.44%                  | 269,519   |
| 71300 Voc. Ed. Program                      | 1,457,164                         | 594,583  | 862,581  | 40.80%                  | 107,066   |
| 71900 Other                                 | 0                                 | 0  | 0  | 0.00%                   | 0   |
| <b>Support Services</b>                     |                                   |  |  |                         |   |
| 72110 Attendance                            | 128,957                           | 56,083   | 72,874   | 43.49%                  | 9,172   |
| 72120 Health Services                       | 623,321                           | 257,388  | 365,933  | 41.29%                  | 47,872  |
| 72130 Other Student Support                 | 1,613,157                         | 854,764  | 758,393  | 52.99%                  | 136,393   |
| 72210 Regular Instruction Staff             | 1,714,213                         | 740,165  | 974,048  | 43.18%                  | 122,398   |
| 72215 Alternative Instructional Staff       | 0                                 | 0  | 0  | 0.00%                   | 0   |
| 72220 Special Education Instructional Staff | 454,433                           | 204,785  | 249,648  | 45.06%                  | 37,450  |
| 72230 Vocational Instructional Staff        | 29,752                            | 11,142   | 18,610   | 37.45%                  | 1,971   |
| 72250 Technology                            | 1,478,884                         | 865,911  | 612,973  | 58.55%                  | 31,939  |
| 72290 Other Programs                        | 0                                 | 0  | 0  | 0.00%                   | 0   |
| 72310 Board of Education                    | 938,206                           | 613,174  | 325,032  | 65.36%                  | 77,162  |
| 72320 Office of Superintendent              | 765,761                           | 205,626  | 560,135  | 26.85%                  | 43,399  |
| 72410 Office of Principal                   | 4,047,584                         | 1,918,599  | 2,128,985  | 47.40%                  | 340,135   |
| 72520 Human Services                        | 270,568                           | 85,622   | 184,946  | 31.65%                  | 15,457  |
| 72610 Operation of Plant                    | 6,205,955                         | 3,008,022  | 3,197,933  | 48.47%                  | 473,218   |
| 72620 Maintenance of Plant                  | 2,372,895                         | 1,349,563  | 1,023,332  | 56.87%                  | 179,413   |
| 72710 Student Transportation                | 4,050,035                         | 2,063,760  | 1,986,275  | 50.96%                  | 210,678   |
| 72810 Central and Other                     | 0                                 | 0  | 0  | 0.00%                   | 0   |
| <b>Oper. of Non-Instructional Services</b>  |                                   |  |  |                         |   |
| 73100 Food Service                          | 53,608                            | 50,904   | 2,704  | 94.96%                  | 8,482   |
| 73300 Community Services                    | 226,750                           | 41,800   | 184,950  | 18.43%                  | 23,092  |
| 73400 Early Childhood Education             | 727,666                           | 321,847  | 405,819  | 44.23%                  | 53,257  |
| 76100 Reg.Capital Outlay                    | 4,941,717                         | 1,038,331  | 3,903,386  | 21.01%                  | 153,081   |
| 81300 Education Debt Service                | 0                                 | 0  | 0  | 0.00%                   | 0   |
| 91300 Education Capital Projects            | 0                                 | 0  | 0  | 0.00%                   | 0   |
| 99100 Operating Transfers                   | 42,505                            | 0  | 42,505   | 0.00%                   | 0   |
| <b>TOTAL EXPENDITURES</b>                   | <b>73,394,121</b>                 | <b>30,831,070</b>                                      | <b>42,563,051</b>                                | <b>42.01%</b>           | <b>5,220,981</b>  |
| <b>Less: Committed Fund Balance</b>         | <b>0</b>                          |  |  |                         |   |
| <b>Restricted Fund Balance</b>              | <b>107,395</b>                    |  |  |                         |   |
| <b>3% Fund Balance</b>                      | <b>2,046,171</b>                  |  |  |                         |   |
| <b>39000 Unassigned Fund Balance</b>        | <b>8,562,756</b>                  |  |  |                         |   |

**BEDFORD COUNTY FEDERAL PROJECTS FUND 142**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>YEAR<br/>TO DATE<br/>REVENUES</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> | <b>CURRENT<br/>MONTH<br/>REVENUE</b> |
|--|--|--------------------------------------|--|-----------------------------|--------------------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |                                      |  |                             |                                      |
| 47100 Fed. Funds Rec.-State                  | 6,273,871                                | 2,011,207                            | 4,262,664                                  | 32.06%                      | 378,450                              |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>6,273,871</b>                         | <b>2,011,207</b>                     | <b>4,262,664</b>                           | <b>32.06%</b>               | <b>378,450</b>                       |
| 30000 Reserves and/or Fund Balances          | 0  |                                      |  |                             |                                      |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>6,273,871</b>                         |                                      |  |                             |                                      |

|  | <b>APPROPRIATIONS<br/>2019-20</b> | <b>YEAR TO DATE<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> | <b>UNEXPENDED /<br/>UNENCUMBERED<br/>TO DATE</b> | <b>PERCENT<br/>USED</b> | <b>CURRENT MONTH<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> |
|--|-----------------------------------|--|--|-------------------------|---|
| <b>EXPENDITURES (APPROPRIATIONS)</b>       |                                   |  |  |                         |   |
| <b>Instruction</b>                         |                                   |  |  |                         |   |
| 71100 Regular Inst. Prog.                  | 1,952,919                         | 701,209  | 1,251,711  | 35.91%                  | 123,169   |
| 71200 Spec. Ed. Program                    | 1,407,950                         | 469,660  | 938,291  | 33.36%                  | 92,403  |
| 71300 Voc. Ed. Program                     | 124,801                           | 67,916   | 56,884   | 54.42%                  | 13,993  |
| <b>Support Services</b>                    |                                   |  |  |                         |   |
| 72120 Health Services                      | 500                               | 0  | 500  | 0.00%                   | 0   |
| 72130 Other Student Support                | 150,237                           | 34,725   | 115,512  | 23.11%                  | 7,364   |
| 72210 Regular Instruction Staff            | 1,653,780                         | 461,139  | 1,192,641  | 27.88%                  | 64,632  |
| 72220 Special Education Staff              | 604,093                           | 161,838  | 442,255  | 26.79%                  | 35,911  |
| 72230 Vocational Education Staff           | 10,000                            | 2,603  | 7,397  | 26.03%                  | 1,392   |
| 72710 Student Transportation               | 348,592                           | 152,202  | 196,389  | 43.66%                  | 33,190  |
| <b>Oper. of Non-Instructional Services</b> |                                   |  |  |                         |   |
| 73100 Food Service                         | 3,000                             | 500  | 2,500  | 16.67%                  | 0   |
| 99100 Operating Transfers                  | 18,000                            | 0  | 18,000   | 0.00%                   | 0   |
| <b>TOTAL EXPENDITURES</b>                  | <b>6,273,871</b>                  | <b>2,051,791</b>                                       | <b>4,222,080</b>                                 | <b>32.70%</b>           | <b>372,053</b>  |
| 39000 Reserves and/or Fund Balances        | 0                                 |  |  |                         |   |

**BEDFORD COUNTY CHILD NUTRITION FUND 143**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>YEAR<br/>TO DATE<br/>REVENUES</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> | <b>CURRENT<br/>MONTH<br/>REVENUE</b> |
|--|--|--------------------------------------|--|-----------------------------|--------------------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |                                      |  |                             |                                      |
| 43000 Chg. for Current Serv.                 | 300,000                                  | 119,988                              | 180,012                                    | 40.00%                      | 15,124                               |
| 44000 Other Local Revenues                   | 3,000                                    | 1,895                                | 1,105                                      | 63.18%                      | 316                                  |
| 47100 Fed. Funds Rec.-State                  | 4,900,000                                | 2,351,959                            | 2,548,041                                  | 48.00%                      | 356,395                              |
| 49000 Other Sources(Non-Revenue)             | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>5,203,000</b>                         | <b>2,473,842</b>                     | <b>2,729,158</b>                           | <b>47.55%</b>               | <b>371,834</b>                       |
| 30000 Reserves and/or Fund Balances          | 1,619,846                                |                                      |  |                             |                                      |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>6,822,846</b>                         |                                      |  |                             |                                      |

|                                      | <b>APPROPRIATIONS<br/>2019-20</b> | <b>YEAR TO DATE<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> | <b>UNEXPENDED /<br/>UNENCUMBERED<br/>TO DATE</b> | <b>PERCENT<br/>USED</b> | <b>CURRENT MONTH<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> |
|--------------------------------------|-----------------------------------|--|--|-------------------------|---|
| <b>EXPENDITURES (APPROPRIATIONS)</b> |                                   |  |  |                         |   |
| Oper. of Non-Instructional Services  |                                   |  |  |                         |   |
| 72300 General Administration         | 54,000                            | 54,000   | 0  | 100.00%                 | 0   |
| 73100 Food Service                   | 5,622,980                         | 3,125,395  | 2,497,585  | 55.58%                  | 487,280   |
| 99100 Transfers                      | 22,012                            | 0  | 22,012   | 0.00%                   | 0   |
| <b>TOTAL EXPENDITURES</b>            | <b>5,698,992</b>                  | <b>3,179,395</b>                                       | <b>2,519,597</b>                                 | <b>55.79%</b>           | <b>487,280</b>  |
| 39000 Reserves and/or Fund Balances  | 1,123,854                         |  |  |                         |   |

**BEDFORD COUNTY SCHOOL AGE CARE PROGRAM FUND 146**  
**MONTHLY FINANCIAL REPORT**  
**December 2019**

|  | <b>ESTIMATED<br/>REVENUE<br/>2019-20</b> | <b>YEAR<br/>TO DATE<br/>REVENUES</b> | <b>UNREALIZED<br/>REVENUES<br/>TO DATE</b> | <b>PERCENT<br/>REALIZED</b> | <b>CURRENT<br/>MONTH<br/>REVENUE</b> |
|--|--|--------------------------------------|--|-----------------------------|--------------------------------------|
| <b>EST. REVENUES &amp; OTHER SOURCES</b>     |  |                                      |  |                             |                                      |
| 43000 Chg. for Current Serv.                 | 503,010                                  | 243,138                              | 259,872                                    | 48.34%                      | 32,335                               |
| 44000 Other Local Revenues                   | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| 46000 State of Tennessee                     | 0  | 0                                    | 0  | 0.00%                       | 0                                    |
| <b>14100 TOTAL EST. REVENUES &amp; OTHER</b> | <b>503,010</b>                           | <b>243,138</b>                       | <b>259,872</b>                             | <b>48.34%</b>               | <b>32,335</b>                        |
| 30000 Reserves and/or Fund Balances          | 246,861                                  |                                      |  |                             |                                      |
| <b>TOTAL AVAILABLE FUNDS</b>                 | <b>749,871</b>                           |                                      |  |                             |                                      |

|                                      | <b>APPROPRIATIONS<br/>2019-20</b> | <b>YEAR TO DATE<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> | <b>UNEXPENDED /<br/>UNENCUMBERED<br/>TO DATE</b> | <b>PERCENT<br/>USED</b> | <b>CURRENT MONTH<br/>EXPENDITURES/<br/>ENCUMBRANCES</b> |
|--------------------------------------|-----------------------------------|--|--|-------------------------|---|
| <b>EXPENDITURES (APPROPRIATIONS)</b> |                                   |  |  |                         |   |
| Oper. of Non-Instructional Services  |                                   |  |  |                         |   |
| 72300 General Administration         | 1,800                             | 1,800  | 0  | 100.00%                 | 0   |
| 73300 Community Service              | 531,192                           | 218,766  | 312,426  | 41.18%                  | 28,702  |
| 79100 Operating Transfers            | 0                                 | 0  | 0  | 0.00%                   | 0   |
| 79200 Residual Equity Transfers      | 0                                 | 0  | 0  | 0.00%                   | 0   |
| <b>TOTAL EXPENDITURES</b>            | <b>532,992</b>                    | <b>220,566</b>   | <b>312,426</b>                                   | <b>41.38%</b>           | <b>28,702</b>   |
| 39000 Reserves and/or Fund Balances  | 216,879                           |  |  |                         |   |









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MECHANICAL

*Bedford County Board of Education*  
January 2020

**FOR YOUR INFORMATION**

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**Department of Education Personnel Matters**

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**Certified Staff**

**Resignation:**

|         |         |               |                     |
|---------|---------|---------------|---------------------|
| Hasty   | Patrick | Harris Middle | Assistant Principal |
| Michael | Jeffry  | Harris Middle | Special Ed. Teacher |

**Termination:**

**Retirement:**

**Leave of Absence:**

|        |       |                 |         |
|--------|-------|-----------------|---------|
| Martin | Lee   | Community Elem. | Teacher |
| Bates  | Corey | Southside Elem. | Teacher |

**Interim**

|         |       |                  |                     |
|---------|-------|------------------|---------------------|
| Hammons | Carol | Community Middle | Interim 6th Science |
|---------|-------|------------------|---------------------|

**In-System Transfers:**

|       |       |               |                     |
|-------|-------|---------------|---------------------|
| Jones | Kayla | Harris Middle | Assistant Principal |
|-------|-------|---------------|---------------------|

**New Employees:**

|               |                |               |               |
|---------------|----------------|---------------|---------------|
| Grissom Davis | Taylor         | BCLA          | 7th-12th ELA  |
| Whitworth     | Casey          | Harris Middle | 7th Science   |
| Heath         | Thomas         | Harris Middle | 7th ELA       |
| Potts         | Carlee Brianne | SCHS          | P.E. Wellness |
| Kearce        | Melissa        | Learning Way  | ESL Teacher   |

*Bedford County Board of Education*  
January 2020

**FOR YOUR INFORMATION**

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**Department of Education Personnel Matters**

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**Classified Staff**

**Resignation**

|          |         |                  |                        |
|----------|---------|------------------|------------------------|
| Cooper   | Catrina | Community Elem.  | Child Nutrition        |
| Mertes   | Colleen | Eakin            | Sp.Ed. Pre K Assistant |
| Frazier  | Susan   | Liberty          | Custodian              |
| Fenn     | David   | Plant Operations | Grounds                |
| Bradford | Angela  | Learning Way     | Custodian              |
| Carden   | Jason   | Liberty          | Custodian              |
| Gunn     | Mitzie  | Harris Middle    | Custodian              |

**LOA:**

|        |                 |               |                  |
|--------|-----------------|---------------|------------------|
| Lawell | Sherry          | Harris Middle | Attendance Clerk |
| Chunn  | Crystal         | Eastside      | EIS Clerk        |
| Adams  | Hannah Victoria | Harris Middle | Nurse            |

**Interim:**

|      |         |               |               |
|------|---------|---------------|---------------|
| Gant | Katelyn | Harris Middle | Interim Nurse |
|------|---------|---------------|---------------|

**Deceased:**

|           |       |              |           |
|-----------|-------|--------------|-----------|
| Nickelson | Tammy | Learning Way | Custodian |
|-----------|-------|--------------|-----------|

**Retirement:**

|           |     |               |           |
|-----------|-----|---------------|-----------|
| Singleton | Joe | Harris Middle | Custodian |
|-----------|-----|---------------|-----------|

**In-System Transfers:**

|           |        |                |                      |
|-----------|--------|----------------|----------------------|
| Albritton | Angela | Cascade High   | Assistant            |
| Overcast  | James  | Central Office | Human Resource Clerk |
| Graves    | Keeley | SCHS           | EIS Clerk            |

**Changes:**

*Bedford County Board of Education*  
January 2020

**FOR YOUR INFORMATION**

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**Department of Education Personnel Matters**

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**New Employees:**

|             | <b><u>Classified Staff</u></b> |                  |                        |
|-------------|--------------------------------|------------------|------------------------|
| Martin      | Kaycee                         | System Wide      | Nurse Sub              |
| Huntley     | Michelle                       | BCLA             | Assistant Computer Lab |
| Carden      | Jason                          | Liberty          | Custodian              |
| Davidson    | Judy                           | Transportation   | Bus Driver             |
| Steenbergen | Dylan                          | Plant Operations | Custodian Temporary    |
| West        | William                        | Cascade High     | Custodian              |
| Cox         | Roy Michael                    | Cascade Middle   | Assistant              |
| Moore       | Robin                          | SCHS             | Assistant              |
| Hill        | Dakota                         | Liberty          | Custodian 4 hours      |

## Policy 4.210 – Credit Recovery

TSBA is recommending that Junior Achievement, which is now obsolete, be rescinded, and replaced with Credit Recovery. Local boards are required by the state board to have a policy in place regarding Credit Recovery.

# Bedford County Board of Education

|   |  |                                  |                                 |
|---|--|----------------------------------|---------------------------------|
| Monitoring:<br><b>Review: Annually, in<br/>November</b> | Descriptor Term:<br><br><b>Credit Recovery</b> | Descriptor Code:<br><b>4.210</b> | Issued Date:<br><b>01/21/20</b> |
|   |  | Rescinds:<br><b>4.210 JA</b>     | Issued:                         |

1 *General*<sup>1</sup>

2 The Superintendent of Schools shall ensure that credit recovery facilitators receive training regarding  
3 course organization, online instruction management, and related technology.

4 Credit recovery teachers shall comply with all State Board of Education certification requirements.<sup>1</sup>

5 **ADMISSION AND REMOVAL**<sup>2</sup>

6 No student shall be admitted to or otherwise enrolled in credit recovery courses unless:

- 7 1. The student's parent/guardian gives written consent for the student to enroll in the proposed  
8 credit recovery course. Parent(s)/guardian(s) shall be informed that not all postsecondary  
9 institutions will accept credit recovery courses for credit and that the NCAA Clearinghouse will  
10 not accept credit recovery courses for credit; and  
11  
12 2. The student has previously taken an initial, non-credit recovery section of the proposed course  
13 and received a grade of at least fifty percent (50%). Students who receive a grade of below fifty  
14 percent (50%) in the non-credit recovery section of the course must re-take the course.

15 If a student is seeking to recover credit for the first semester of a two-semester course, the student may  
16 not receive the full credit for the course until he/she has enrolled in and passed the second semester of  
17 the course and taken any applicable End of Course examinations.

18 The Board shall track students enrolled in credit recovery courses as directed by the Tennessee  
19 Department of Education.

20 **INSTRUCTION AND CONTENT**<sup>3</sup>

21 Credit recovery teachers shall work closely with credit recovery facilitators to correlate class content  
22 and instruction.

23 The Superintendent of Schools shall ensure that all credit recovery courses:

- 24 1. Align with Tennessee's current academic standards for the relevant course content area, as  
25 approved by the State Board of Education; and  
26  
27 2. Differentiate instruction to address individual student growth needs based on diagnostic  
28 assessment or End of Course data.

1 Students in credit recovery programs shall:

- 2 1. Complete a course skill-specific diagnostic to determine skill-specific goals;
- 3
- 4 2. Meet individual skill-specific goals in a flexible time frame as established by identified student
- 5 need; and
- 6
- 7 3. Master all individualized skill-specific goals as established by the diagnostic process in order to
- 8 earn credit.

9 **GRADES<sup>4</sup>**

10 Students passing credit recovery shall receive a grade of seventy percent (70%). Grades awarded in  
11 credit recovery courses shall adhere to the State Board of Education's Uniform Grading Policy.<sup>5</sup>

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Legal References

1. SBOE Policy 2.103(7)(b)
2. SBOE Policy 2.103(7)(c)
3. SBOE Policy 2.103(7)(d)
4. SBOE Policy 2.103(7)(e)
5. SBOE Policy 3.301

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Cross References

Grading System 4.600  
Promotion and Retention 4.603

# Bedford County Schools Federal Programs & Family Engagement

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January, 2020

*Chad J. Fletcher, Federal Programs Supervisor*

# Federal Funding Sources for BCS

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- Title I: Socio-economic dependent
- Title I-D: Neglected and Delinquent
- Title II: Professional Development
- Title III: ELL
- Title IV: Well-rounded Education
- Title V: Rural Education
- IDEA: SPED Services
- PK: Pre-kindergarten

# What is a Title I school?

---

Title I was passed in 1965 under the Elementary and Secondary Education Act (ESEA). It is the largest federal assistance program for our nation's schools.

Title I schools receive supplemental funding (Title I dollars) from the federal government. These dollars are used to:

- identify students experiencing academic difficulties and provide assistance to help these students;
- purchase additional staff, programs, materials, and/or supplies; and
- conduct parent and family engagement meetings, trainings, events, and/or activities.

# Which schools qualify for Title I?

---

- Community Elementary
- Eakin
- East Side
- Harris Middle
- Learning Way
- Liberty
- Southside

# Title I Fund Use Examples

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- Intervention Teachers (18)
- Instructional Coaches (5)
- Supplemental materials and equipment
- Supplies for family engagement activities
- Supplemental intervention tools

# Title II Fund Use Examples

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- Academic Coaches (4 from Titles II and V combined)
- Academic Coach Training with Ayers Institute, NIET, Dr. Holly Hayse
- Literacy Walk-throughs: partnership with Curriculum Associates to gauge the effectiveness of classroom literacy instruction
- Math Walk-throughs: Observations to measure the integrity of math instruction
- Conferences to increase knowledge base (math, Middle Grades, technology)
- Starting SMART: new teacher induction

# What is parent and family engagement?

---

- Family engagement is a **shared responsibility** in which schools and other community agencies and organizations are committed to reaching out to engage families in meaningful ways and in which families are committed to actively supporting their children's learning and development.
- Family engagement is **continuous** across a child's life and entails enduring commitment but changing family roles as children mature into young adulthood.
- Effective family engagement cuts across and reinforces learning in the **multiple settings** where children learn – at home, in pre-kindergarten programs, in school, in after-school programs, in faith-based institutions, and in the community.

Source: The National Association for Family, School, and Community Engagement (<https://nafsce.site-ym.com/page/definition>)

# What are the benefits of family engagement?

---

## For students:

- Higher grades and test scores
- Better attendance
- More positive attitudes and better behavior
- Higher graduation rates
- Greater enrollment in postsecondary education

## For Parents and Families:

- More confidence and trust in the school
- Increased confidence in their parenting skills
- Creates a home environment that encourages learning
- Encourages families to form stronger relationships with teachers and other families

## For Schools and Teachers:

- Improved teacher and staff morale
- Higher ratings of schools and teachers by families
- More support from families
- Higher student achievement
- Increased and improved relationships within the community

# Family Engagement Activity Examples

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- Title I Family Nights
- Parent Engagement Grant through TNDOE at Southside and Eakin: Funding for materials and refreshments for parent activities and informational meetings
- Literacy, math, and science nights: activities to learn games parents can play with children at home
- Education fair: connecting families with community organizations and services
- School performances and special events: plays, music, festivals, Veteran's Day, promotion ceremonies
- Monthly PTO meetings

# Family Engagement Activity Examples

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- Feedback on selection of high quality instructional materials
- Focus group regarding System Improvement Plan
- Kindergarten Kick-off
- Home visits
- Community ELL Classes

A person is riding a horse in a field at sunset. The sun is low on the horizon, creating a warm, golden glow. In the foreground, another person is silhouetted against the light, holding a spear. The background shows a field of tall grasses and a cloudy sky.

“If you want to go fast,  
go alone. If you want  
to go far, go together”

African proverb



|   |  |  |   |         |        |        |      |
|---|--|--|---|---------|--------|--------|------|
| <b>Quality Exteriors</b><br>Attn: Brian Kilgore / Brandon Byrd<br>brian.k@qualityexteriors.com<br>brandon@qualityexteriors.com<br>Ph: 615-812-6168          |  |  |   |         |        |        |      |
| <b>Collier Roofing Company, Inc.</b><br>Attn:<br>office@collierroofing.com<br>Ph: 615-226-2844  |  |  |   |         |        |        |      |
| <b>Don Kennedy Roofing</b><br>Attn: Don Kennedy<br>brett@donkennedyroofing.com<br>Ph: 615-833-9393  |  |  |   |         |        |        |      |
| <b>Maxwell Roofing</b><br>Attn:<br>service@maxwellroofing.com<br>615-227-5154   |  |  | X | 498,700 | \$3.50 | \$3.75 | 120d |
| <b>Clyde Howell Roofing</b><br>Attn: Steve Howell<br>stevehowel56@gmail.com   |  |  |   |         |        |        |      |
| <b>Tri-County Roofing</b><br>Attn: Brent Bates<br>bbates@tricityroofingco.com<br>931-728-1664   |  |  |   |         |        |        |      |
| <b>Roof Doctors LLC.</b><br>Steve DeMatto<br>stevedematto@roofdoctorstn.com<br>615-448-6349   |  |  |   |         |        |        |      |
| <b>Mid America Roofing, Inc.</b><br>Brad Fleaman<br>bradfleamanma@gmail.com<br>256-356-8011   |  |  |   |         |        |        |      |
| <b>Barrett Construction</b><br>Russ Barrett<br>welovetobuild@barrettconstructionco.com  |  |  |   |         |        |        |      |
| <b>Baker Roofing</b><br>Attn: Jonathan McCaffrie<br>jmccaffrie@bakerroofing.com<br>Ph: 615-938-7124   |  |  |   |         |        |        |      |
| <b>Peyton Spence</b><br>spencepeyton2015@icloud.com   |  |  |   |         |        |        |      |
| <b>E Cornell Malone Corporation</b><br>Attn: Mary Abt<br>439 Dory Street, Jackson, MS 39201<br>mary@ecmalone.com<br>jkuntz@ecmalone.com<br>Ph: 601-812-6296 |  |  |   |         |        |        |      |



Bedford County, Tennessee  
 Bedford County Schools  
 Analysis of Property Tax Collections - 40110

|              | Actual Collections  |                     |                   | Collections as a Percentage of Budget |         |            |
|--------------|---------------------|---------------------|-------------------|---------------------------------------|---------|------------|
|              | 2018-19             | 2019-20             | Difference        | 2018-19                               | 2019-20 | Difference |
| July         | -                   | -                   | -                 | -                                     | -       | -          |
| August       | 93.21               | (60.04)             | (153.25)          | -                                     | -       | -          |
| September    | 398,872.86          | 391,735.77          | (7,137.09)        | 4.70                                  | 4.49    | (0.21)     |
| October      | 344,516.77          | 436,039.86          | 91,523.09         | 8.76                                  | 9.48    | 0.72       |
| November     | 404,344.07          | 403,114.20          | (1,229.87)        | 13.52                                 | 14.10   | 0.58       |
| December     | 2,533,822.32        | 2,855,127.82        | 321,305.50        | 43.38                                 | 46.80   | 3.42       |
| January      | 1,027,520.48        | -                   |                   | 55.48                                 |         |            |
| February     | 3,374,464.98        | -                   |                   | 95.24                                 |         |            |
| March        | 439,983.47          | -                   |                   | 100.43                                |         |            |
| April        | 71,597.04           | -                   |                   | 101.27                                |         |            |
| May          | 96,686.77           | -                   |                   | 102.41                                |         |            |
| June         | 41,841.17           | -                   |                   | 102.90                                |         |            |
| <b>Total</b> | <b>8,733,743.14</b> | <b>4,085,957.61</b> | <b>404,308.38</b> |                                       |         |            |

**Bedford County, Tennessee**  
**Bedford County Schools**  
**Analysis of Prior Yr. Property Tax Collections - 40120**

|              | Actual Collections |                  |                 | Collections as a Percentage of Budget |         |            |
|--------------|--------------------|------------------|-----------------|---------------------------------------|---------|------------|
|              | 2018-19            | 2019-20          | Difference      | 2018-19                               | 2019-20 | Difference |
| July         | 9,108.00           | 11,434.49        | 2,326.49        | 2.90                                  | 3.81    | 0.91       |
| August       | 13,066.38          | 20,054.65        | 6,988.27        | 7.39                                  | 10.50   | 3.11       |
| September    | 22,419.37          | 16,307.71        | (6,111.66)      | 14.86                                 | 15.93   | 1.07       |
| October      | 15,882.65          | 11,900.28        | (3,982.37)      | 20.16                                 | 19.90   | (0.26)     |
| November     | 13,834.40          | 8,927.35         | (4,907.05)      | 24.77                                 | 22.87   | (1.90)     |
| December     | 15,020.11          | 26,500.02        | 11,479.91       | 29.78                                 | 31.71   | 1.93       |
| January      | 12,247.47          | -                |                 | 33.86                                 |         |            |
| February     | 52,307.19          | -                |                 | 51.30                                 |         |            |
| March        | 122,995.85         | -                |                 | 92.29                                 |         |            |
| April        | -                  | -                |                 | 92.29                                 |         |            |
| May          | -                  | -                |                 | 92.29                                 |         |            |
| June         | 10,964.98          | -                |                 | 95.95                                 |         |            |
|              | -                  | -                |                 |                                       |         |            |
| <b>Total</b> | <b>287,846.40</b>  | <b>95,124.50</b> | <b>5,793.59</b> |                                       |         |            |

**Bedford County, Tennessee**  
**Bedford County Schools**  
**Analysis of Circuit Clk/Clerk & Master Collections Prior Yr - 40130**

|              | Actual Collections |                  |                   | Collections as a Percentage of Budget |         |            |
|--------------|--------------------|------------------|-------------------|---------------------------------------|---------|------------|
|              | 2018-19            | 2019-20          | Difference        | 2018-19                               | 2019-20 | Difference |
| July         | -                  | -                | -                 | -                                     | -       | -          |
| August       | 8,454.56           | 8,224.05         | (230.51)          | 3.76                                  | 3.66    | (0.10)     |
| September    | 5,022.24           | 9,011.00         | 3,988.76          | 5.99                                  | 7.66    | 1.67       |
| October      | 7,788.25           | 3,691.96         | (4,096.29)        | 9.45                                  | 9.30    | (0.15)     |
| November     | 8,193.46           | 7,163.35         | (1,030.11)        | 13.09                                 | 12.48   | (0.61)     |
| December     | 7,911.47           | 6,344.94         | (1,566.53)        | 16.61                                 | 15.30   | (1.31)     |
| January      | 6,738.50           | -                |                   | 19.60                                 |         |            |
| February     | 9,279.90           | -                |                   | 23.73                                 |         |            |
| March        | 16,581.91          | -                |                   | 31.10                                 |         |            |
| April        | 7,255.41           | -                |                   | 34.32                                 |         |            |
| May          | 11,850.70          | -                |                   | 39.59                                 |         |            |
| June         | 21,228.80          | -                |                   | 49.02                                 |         |            |
|              | -                  | -                |                   |                                       |         |            |
| <b>Total</b> | <b>110,305.20</b>  | <b>34,435.30</b> | <b>(2,934.68)</b> |                                       |         |            |

**Bedford County, Tennessee**  
**Bedford County Schools**  
**Analysis of Sales Tax Collections - 40210**

|              | Actual Collections  |                     |                  | Collections as a Percentage of Budget |         |            |
|--------------|---------------------|---------------------|------------------|---------------------------------------|---------|------------|
|              | 2018-19             | 2019-20             | Difference       | 2018-19                               | 2019-20 | Difference |
| July         | 7,050.96            | -                   | (7,050.96)       | 0.31                                  | -       | (0.31)     |
| August       | 215,648.06          | 233,574.94          | 17,926.88        | 9.75                                  | 8.61    | (1.14)     |
| September    | 219,865.51          | 222,858.77          | 2,993.26         | 19.37                                 | 16.82   | (2.55)     |
| October      | 223,411.88          | 228,764.60          | 5,352.72         | 29.15                                 | 25.26   | (3.89)     |
| November     | 224,873.26          | 232,391.43          | 7,518.17         | 38.99                                 | 33.82   | (5.17)     |
| December     | 230,358.19          | 225,154.69          | (5,203.50)       | 49.07                                 | 42.12   | (6.95)     |
| January      | 217,571.41          | -                   |                  | 58.59                                 |         |            |
| February     | 255,154.41          | -                   |                  | 69.76                                 |         |            |
| March        | 195,855.21          | -                   |                  | 78.33                                 |         |            |
| April        | 211,159.14          | -                   |                  | 87.57                                 |         |            |
| May          | 243,970.17          | -                   |                  | 98.25                                 |         |            |
| June         | 554,329.02          | -                   |                  | 122.51                                |         |            |
|              | -                   | -                   |                  |                                       |         |            |
| <b>Total</b> | <b>2,799,247.22</b> | <b>1,142,744.43</b> | <b>21,536.57</b> |                                       |         |            |

**POLICY SECTIONS**

- (1) Graduation Requirements
- (2) Move on When Ready
- (3) Graduation with Honors, State Honors, and State Distinction
- (4) Plan of Study
- (5) Work-Based Learning Framework
- (6) Assessment
- (7) Credit Recovery
- (8) Eliminating Barriers to Education

**GRADUATION REQUIREMENTS**

(1) All students shall have access to a rigorous education that prepares them for success in postsecondary education and the workforce. All coursework shall be aligned to the Tennessee Academic Standards for each subject and course.

(2) Schools shall minimize the tracking of students by ability, eliminate core classes taught below the college preparation level, and provide all students a challenging course of study.

(3) All students shall meet the following course graduation requirements:

|                    |            |
|--------------------|------------|
| English            | 4 credits  |
| Mathematics        | 4 credits  |
| Science            | 3 credits  |
| Social Studies     | 3 credits  |
| Personal Finance   | 0.5 credit |
| Wellness           | 1 credit   |
| Physical Education | 0.5 credit |
| World Language     | 2 credits  |
| Fine Arts          | 1 credits  |
| Elective Focus     | 3 credits  |

(4) To earn a regular high school diploma, students shall:

- (a) Earn the prescribed twenty-two (22) credit minimum;
- (b) Complete the ACT or SAT prior to graduation, if the student was enrolled in a Tennessee public school during their eleventh (11<sup>th</sup>) grade year; and
- (c) Have a satisfactory record of attendance and discipline.

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- (5) Students with disabilities shall be included in regular classes to the maximum extent possible and with appropriate support and accommodations. To earn a regular high school diploma, students with disabilities shall earn the prescribed twenty-two (22) credit minimum.
- (6) A special education diploma shall be awarded at the end of the fourth (4<sup>th</sup>) year of high school to students with disabilities who have:
- (a) Received special education services or supports and made satisfactory progress on an individualized education program (IEP);
  - (b) Not met the requirements for a regular high school diploma; and
  - (c) Have satisfactory records of attendance and conduct.

Students who obtain the special education diploma may continue to work toward a regular high school diploma through the end of the school year in which they turn twenty-two (22) years old.

- (7) An occupational diploma may be awarded to students with disabilities at the end of their fourth (4<sup>th</sup>) year of high school who have (1) not met the requirements for a regular high school diploma; (2) received special education services or supports and made satisfactory progress on an IEP; (3) have satisfactory records of attendance and conduct; (4) have completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment (SKEMA) created by the Tennessee Department of Education; and (5) have completed two (2) years of paid or non-paid work experience. The determination that an occupational diploma is the goal for a student with a disability will be made at the conclusion of the student's tenth (10<sup>th</sup>) grade year or two (2) academic years prior to the expected graduation date. Students who obtain the occupational diploma may continue to work toward a regular high school diploma through the end of the school year in which they turn twenty-two (22) years old.
- (8) Beginning with students entering the ninth (9<sup>th</sup>) grade in 2018, an alternate academic diploma may be awarded to students with the most significant cognitive disabilities at the end of their fourth (4<sup>th</sup>) year of high school<sup>2</sup> who have (1) participated in the high school alternate assessments; (2) earned the prescribed twenty-two (22) credit minimum; (3) received special education services or supports and made satisfactory progress on an IEP; (4) have satisfactory records of attendance and conduct; and (5) have completed a transition assessment(s) that measures, at a minimum, postsecondary education and training, employment, independent living, and community involvement. The required credits may be earned either through the state-approved standards or through alternate academic diploma course requirements defined by the Department of Education. A student who earns an alternate academic diploma shall continue

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to be eligible for special education services under IDEA until the student receives a regular high school diploma or through the school year in which the student turns twenty-two (22).

- (9) Students must complete four (4) credits of English, including English I, English II, English III, and English IV.
- (10) Students must complete four (4) credits of mathematics including Algebra I and II, Geometry or the equivalent Integrated Math I, II, and III, and another mathematics course beyond Algebra I or Integrated Math I. Students must be enrolled in a mathematics course each school year. Students who complete any of the required math credits prior to the ninth (9<sup>th</sup>) grade may receive graduation credit for that coursework; however, those students are still required to enroll in a mathematics course during each high school year.

The Bridge Math course is recommended for students who have not scored 19 or higher on the ACT mathematics subtest or a 460 on the SAT mathematics subtest by the beginning of the senior year. Other factors like career interest, study habits, etc. can be used to determine twelfth (12<sup>th</sup>) grade placement.

Students with a qualifying disability who have deficits in mathematics as documented in the IEP shall be required to achieve at least Algebra I and Geometry (or the equivalent Integrated Math I and Integrated Math II). The required number of credits in mathematics will be achieved through strategies such as, but not limited to, increased time, appropriate methodologies, and accommodations as determined by the IEP team.

- (11) Students shall complete three (3) credits of Science. Students shall complete Biology, Chemistry or Physics, and a third (3<sup>rd</sup>) lab science. Students with a qualifying disability as documented in the IEP shall be required to achieve at least Biology I and two (2) other lab science credits. The required number of credits in science will be achieved through strategies such as, but not limited to, increased time, appropriate methodologies, and accommodations as determined by the IEP team.
- (12) Students shall complete three (3) credits of Social Studies. The content of the social studies courses will be consistent with Tennessee Academic Standards and with admissions requirements of Tennessee public institutions of higher education. Required courses include United States History and Geography, World History and Geography, Economics, and United States Government and Civics. In order to meet the Social Studies course credit requirements to earn a full diploma upon graduation from high school, each student must take and pass the civics test developed by the LEA, pursuant to T.C.A. § 49-6-408.

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- (13) Students shall complete one-half ( $\frac{1}{2}$ ) credit in Personal Finance. Three (3) years of JROTC may be substituted for one-half ( $\frac{1}{2}$ ) credit of Personal Finance if the JROTC instructor attends the Personal Finance training.
- (14) Students shall complete one (1) credit in wellness. The wellness courses will integrate concepts from health, physical fitness, and wellness and may be taught by a team of teachers from one (1) or more teaching areas, including health, physical education, family and nutrition sciences, and health sciences education. Participation in marching band and interscholastic athletics may not be substituted for this aspect of the graduation requirements.
- Upon the choice of the student, credit for basic training may be substituted for the required credit in lifetime wellness and credit in one (1) elective course or for credit in two (2) elective courses.
- (15) Students shall complete one-half ( $\frac{1}{2}$ ) credit in Physical Education. This requirement may be met by substituting a documented and equivalent time of physical activity in marching band, JROTC, cheerleading, interscholastic athletics, school sponsored intramural athletics, and other areas approved by the local board of education.
- (16) Students shall complete two (2) credits of the same world language. The credit requirement for world language may be waived by the local school district for students, under certain circumstances, to expand and enhance the elective focus.
- (17) Students shall complete one (1) credit in Fine Arts. The credit requirement for fine arts may be waived by the local school district for students, under certain circumstances, to expand and enhance the elective focus.
- (18) Students shall complete three (3) credits in an elective focus. All students shall pursue a focused program of study designed to prepare them for the workforce and postsecondary study. The intent of the elective focus is to provide students with an opportunity to explore a particular academic area in greater depth.
- (a) The elective focus may be CTE, science and math, humanities, fine arts, AP/IB, Cambridge, or other areas approved by the local board of education. Students completing a CTE elective focus shall complete three (3) credits in the same CTE career cluster or state-approved program of study.
- (b) The director of schools may waive the third (3<sup>rd</sup>) credit requirement of the elective focus during a student's senior year if the completion of the third (3<sup>rd</sup>) elective focus credit would prevent or delay graduation. This waiver option includes those students who transfer

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during the junior or senior year to a Tennessee high school from a school in another state or from a non-public school.

- (19) Computer education is not specifically listed in the graduation requirements. However, T.C.A. § 49-6-1010 requires every candidate for graduation to have received a full year of computer education at some time during the candidate's educational career. Computer science and courses such as digital art and design, architectural and engineering design, programming and logic, web design, and website development will also satisfy this requirement and serve as a complement to a student's elective focus.
- (20) Local high schools must accept postsecondary credits as a substitution for an aligned graduation requirement course, including general education and elective focus courses for those students who take and pass dual enrollment courses at a postsecondary institution for credit.
- (21) A course schedule that presents students with the option of taking course work for the first time (i.e., first-attempt courses) during the summer should be reserved for students on an advanced or accelerated learning path. Credits received for any first-attempt courses taken during the summer may count towards the course requirements during the subsequent school year. Any applicable End of Course examinations must be taken during the fall semester immediately following the summer course. Credit may not be given in a summer course with an associated End of Course examination (that is a first attempt at the credit) until the student takes the examination. Students taking remediation courses during the summer may receive credit immediately upon passing. Remediation courses are those courses previously attempted with a completed End of Course examination, as applicable.
- (22) Students in middle school may take coursework for high school credit. If a student completes any of the State Board-required high school credits prior to grade nine (9), they shall receive graduation credit for that coursework.

#### **MOVE ON WHEN READY**

- (1) The *Move on When Ready Act* provides public high school students who wish to graduate early with the opportunity to graduate high school early and gain entry into a postsecondary institution.
- (2) A public high school student may complete an early high school graduation program and be eligible for unconditional entry into a public two (2)-year institution of higher education or conditional entry into a public four (4)-year institution of higher education, if the student fulfills each of the following requirements:
  - (a) Earns eighteen (18) credits that include:
    - 1. English I, II, III, and IV

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2. Algebra I and II<sup>1</sup>
  3. Geometry
  4. United States History
  5. Two (2) courses in the same world language;
  6. One (1) course selected from:
    - (i) Economics
    - (ii) Government
    - (iii) World Civilizations
    - (iv) World Geography
  7. One (1) course selected from:
    - (i) History and appreciation of visual and performing arts
    - (ii) A standards-based arts course, which may include studio art, band, chorus, dance, or other performing arts
  8. Health and Physical Education (Wellness)
  9. Biology
  10. Chemistry
- (b) Has a cumulative GPA of at least 3.2 on the Uniform Grading System four (4) point scale;
- (c) Scores at the on-track or mastered level on each end-of-course assessment taken<sup>2</sup>;
- (d) Meets benchmark scores of twenty-one (21) or higher composite score on the ACT or an equivalent score on the SAT;
- (e) Achieves a passing score on a nationally recognized world language proficiency assessment; and
- (f) Completes two (2) early postsecondary courses.
- (3) A student pursuing early graduation through the Move on When Ready program may take two (2) high school English courses in an academic year.
- (4) A student pursuing early graduation through the Move on When Ready program shall complete an intent form available from the Department of Education and submit it to her or his high school principal and the Department of Education.

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<sup>1</sup> Integrated Math I, II, and III may fulfill the Algebra I, Algebra II, and Geometry requirements in districts that offer the Integrated Math sequence.

<sup>2</sup> Excluding end-of-course assessments taken during the student's final semester prior to early graduation

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- (5) A student pursuing early graduation through the Move on When Ready program is exempt from any additional graduation requirements.
- (6) A student who completes the Move on When Ready program shall be awarded a regular high school diploma.

**GRADUATION WITH HONORS, STATE HONORS, AND STATE DISTINCTION**

- (1) A variety of honors and distinctions may be awarded to graduating students meeting state or locally specified criteria. Each local school board shall develop a policy prescribing how students meeting the following requirements will be noted and recognized.
- (2) School systems may design student recognition programs that allow students to graduate with honors if they have met the graduation requirements and have attained an overall grade point average of at least a 3.0 or higher on a 4.0 scale. School systems may set a higher GPA at their discretion. School systems may specify additional requirements, such as requiring students to demonstrate performance of distinction in one (1) or more areas.
- (3) Students who score at or above all the subject area readiness benchmarks on the ACT or equivalent score on the SAT will graduate with state honors.
- (4) Students shall be recognized as graduating with district distinction if they have met the graduation requirements, have obtained an overall grade point average of at least a 3.0 or higher on a 4.0 scale, and have earned an industry certification in his or her career interest category or a regionally-recognized industry certification.
- (5) A student who earns a composite score of nineteen (19) or higher on the ACT, or an equivalent score on the SAT, and earns a capstone industry certification as promoted by the Department of Education, shall be recognized as a Tennessee Tri-Star Scholar upon graduation from high school. The public high school shall recognize the student's achievement at the graduation ceremony by placing an appropriate designation on the student's diploma, or other credential, or by providing a ribbon or cord to be worn with graduation regalia. The student shall be noted as a Tennessee Tri-Star Scholar in the school's graduation program.
- (6) Students will be recognized as graduating with "state distinction" by attaining a B or better average and completing one (1) of the following:
  - (a) Earn a national and/or state recognized industry certification;
  - (b) Participate in at least one (1) of the Governor's Schools;

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- (c) Participate in one (1) of the state's ALL State musical organizations;
  - (d) Earn statewide recognition or award at a skill- or knowledge-based state tournament, convention, or competition hosted by a statewide student organization, and/or qualify for national recognition by a national student organization;
  - (e) Be selected as a National Merit Finalist or Semi-Finalist;
  - (f) Attain a score of thirty-one (31) or higher composite score on the ACT or SAT equivalent;
  - (g) Attain a score of three (3) or higher on at least two advanced placement exams;
  - (h) Successfully complete the International Baccalaureate Diploma Programme; or
  - (i) Earn twelve (12) or more semester hours of postsecondary credit.
- (7) LEAs shall recognize students who have attained a high level of proficiency in speaking, reading, and writing in one (1) or more languages in addition to English with a Seal of Biliteracy. Students receiving this recognition shall meet the following criteria:
- (a) Complete all English language arts (ELA) requirements for graduation with an overall grade point average of 3.0 or higher in those classes;
  - (b) Demonstrate English proficiency through one (1) of the following:
    - 1. Score at the on-track or mastered level on each ELA end-of-course assessment taken;
    - 2. Score three (3) or higher on an Advanced Placement English Language or English Literature exam; B1 or higher on a Cambridge International English exam; or four (4) or higher on an International Baccalaureate English exam;
    - 3. Score 22 or higher on the ACT Reading subtest or 480 or higher on the SAT evidence-based reading and writing subtest; or
    - 4. Score 4.5 or higher on the WIDA Access, if the student is an English learner; and
  - (c) Demonstrate proficiency in a world language through one (1) of the following:
    - 1. Score Intermediate-Mid or higher in all three (3) communication modes (interpersonal, interpretive, and presentational) on a world language proficiency assessment recognized by the American Council on the Teaching of Foreign Languages (ACTFL);
    - 2. Score three (3) or higher on an Advanced Placement world language exam; B1 or higher on a Cambridge International world language exam; or four (4) or higher on an International Baccalaureate world language exam;

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3. Score at the Intermediate level or higher on the Sign Language Proficiency Interview (SLPI: ASL);
4. Pass a foreign government's approved non-English language exam, or score at a level comparable to Intermediate-mid or higher on the ACTFL proficiency scale on another country's secondary level standardized exam in the country's non-English native language; or
5. Score at a level comparable to Intermediate-Mid or higher on the ACTFL proficiency scale on an LEA developed alternate model. Alternate models may only be used if the identified world language does not have an associated nationally recognized assessment and must address communication, cultures, connections, comparisons, and communities.

Each school shall document and track students' progress toward the Seal of Biliteracy. Each local board shall affix an appropriate insignia to the diploma of the qualifying student indicating that the student has been awarded a Tennessee Seal of Biliteracy.

- (8) Students who voluntarily complete at least ten (10) hours of community service each semester the student is in attendance at a public high school shall be recognized at their graduation ceremony.
- (9) Students graduating with a gold or platinum medal on National Career Readiness Certificate (WorkKeys) shall be recognized at their graduation ceremony.
- (10) Students graduating with a district-developed work ethic distinction shall be recognized at their graduation ceremony.

#### **PLAN OF STUDY**

- (1) At age fourteen (14) or prior to the ninth (9<sup>th</sup>) grade, all students, including students with an Individualized Education Program (IEP), shall develop an initial four (4)-year plan of focused and purposeful high school study. The plan of study shall be reviewed annually by the student and school counselor or faculty advisor and revised based on the student's academic progress and changes in the student's interests and career goals. Results of various types of assessments will also be used in adjusting the plan of study.
- (2) As part of the of the plan of focused and purposeful high school study, all students shall take a career interest inventory during either middle school or grade nine (9) and a career aptitude assessment during grade seven (7) or grade eight (8), and use the results to inform their plan of study.
- (3) High school and middle grades faculty will collaborate in planning curriculum and the transition between middle grades and high school.

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- (4) The plan of focused and purposeful high school study shall:
- (a) Cover either grades nine through twelve (9-12) or grades eight through twelve (8-12);
  - (b) Connect the student's goals for high school to the courses or training that shall equip the student with the skills necessary to meet his or her goals after high school;
  - (c) Consider a variety of indicators, such as student academic strengths and needs, attendance, behavior, and course grades;
  - (d) Include information regarding programs of study, a student's readiness for specific early post-secondary opportunities (EPSOs), and elective focuses aligned to the student's interest inventory results;
  - (e) Provide students with opportunities to begin building technical skills in a field of interest, in addition to employability skills required to be successful in that job; and
  - (f) If applicable, identify possible transition service needs of a student under the applicable components of the student's IEP.

#### **WORK-BASED LEARNING FRAMEWORK**

- (1) Students will have access to a system of structured work-based learning (WBL) experiences that allows them to apply classroom theories to practical problems and to explore career options. The following Work-Based Learning Framework will govern all WBL experiences. The Tennessee Department of Education will provide school systems with a Work-Based Learning Policy Guide and Work-Based Learning Implementation Guide consistent with this framework to address training requirements, program expectations, and legal requirements.
- (2) Structure of the Program. Structured WBL experiences may be paid or unpaid, may occur in public, private, or non-profit organizations, or on-site at the school; they may occur during or outside of school hours and may result in the attainment of academic credit when WBL course standards are met. In all instances, all federal and state labor laws shall be observed.
- (3) Coordination of the Program. A Work-Based Learning Coordinator, in conjunction with a team of supervising teachers as outlined by the Work-Based Learning Policy Guide and the Work-Based Learning Implementation Guide, will be responsible for: (1) the recruitment of appropriate work sites; (2) coordination of ongoing communications with workplace mentors; (3) facilitation of instruction that meets the WBL Framework requirements and WBL course standards where applicable; and (4) all required documentation related to student work, safety training, and job

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placements as outlined by the Work-Based Learning Policy Guide and the Work-Based Implementation Guide.

- (4) **Supervision of Students.** A designated workplace mentor will supervise each student. Regular monitoring will be provided by a dedicated supervising teacher or the WBL Coordinator to ensure WBL Framework requirements are met as outlined in the Work- Based Learning Policy Guide and the Work-Based Learning Implementation Guide.
- (5) **Development of Personalized Learning Plans.** A personalized learning plan will be created for each student and will address applicable employability skills, including, but not limited to, (1) the application of academic and technical knowledge and skills, (2) career knowledge and navigation skills, (3) 21<sup>st</sup>Century learning and innovation skills, and personal and social skills. The personalized learning plan will also include safety trainings appropriate to the WBL experience as covered by the supervising teacher, the workplace mentor, or both, and as outlined in the Work-Based Learning Policy Guide and the Work-Based Learning Implementation Guide.
- (6) **Student Assessment Using Multiple Measures.** Students must exhibit work readiness, knowledge, attitudes, and skills as determined by the supervising teacher and workplace mentor and consistent with the Work-Based Learning Policy Guide and the Work-Based Learning Implementation Guide before beginning a WBL experience. During the experience, students will practice the employability skills identified in their personalized learning plan. Students will demonstrate their knowledge and skill attainment through the development of artifacts and/or portfolios that may include, but are not limited to: work products, evaluations, original research, reflections, and presentations as outlined in the Work-Based Learning Policy Guide and Work-Based Learning Implementation Guide.
- (7) **Evaluation of Program Quality.** Local boards of education will adopt a process for evaluation and assessment to ensure WBL experiences are of high quality for the student. Recommended evaluation tools are provided in the Work-Based Learning Implementation Guide.

#### **ASSESSMENT**

- (1) The assessment program is consistent with legislative intent as specified in the accountability provisions of the state *Education Improvement Act* (1992) and the federal *Every Student Succeeds Act* (2015). The assessment program focuses on enabling all students to succeed in challenging coursework by beginning with use of results of the seventh (7<sup>th</sup>) and eighth (8<sup>th</sup>) grade Tennessee Comprehensive Assessment Program (TCAP) for diagnostic purposes to determine the appropriate educational experience for entering ninth (9<sup>th</sup>) grade students. School systems will determine the appropriate array of programs; schools will incorporate strategies into their school improvement process. The focus must be on providing high quality instruction, sometimes over

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extended periods of time, so that all students can be successful. Schools will also use examinations administered in high school for diagnostic purposes.

- (2) Rationale for Assessment. The purposes to be served and the rationale for testing include the following:
  - (a) Improvement of Student Learning in Major Content Areas. The examinations will align with the state standards and will include both content knowledge and critical thinking skills.
  - (b) Preparation for Further Learning. Examinations occurring early in the student's high school program of study will help prepare them for success in subjects taken later.
  - (c) Diagnostic Information. The examinations will help students to improve their performance and help prepare them for the ACT, SAT, and successful entry into postsecondary educational programs.
  - (d) School and Program Improvement. The examinations will provide data that can be used to improve the effectiveness of the instructional delivery system at the school and the school system.
  - (e) Accountability. The examinations will provide for teacher, school, and school system accountability. To provide for school and school system accountability, the proposed program provides for examinations in four areas: English language arts, mathematics, science, and social studies. These academic areas are important for the successful transition to work and postsecondary study.
  - (f) Students will take the examinations in the year they complete the relevant content standards and course work or at the earliest available test administration.
  
- (3) End of Course Examinations. End of Course (EOC) examinations shall be administered in the following subjects: English I, English II, Algebra I, Geometry, Algebra II, Integrated Math I, Integrated Math II, Integrated Math III, U.S. History, and Biology I.
  - (a) The state shall report scores for schools and school systems for academic achievement and academic gain.
  - (b) Students shall take the examinations in the semester they complete the relevant course work or at the earliest available test administration. Only students who are enrolled in a course with an associated End of Course examination shall take the End of Course examination. Students enrolled in a substituting course without an End of Course examination explicitly tied to the State Board of Education-approved content standards

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of that course shall not take an End of Course examination. This exemption applies to all substituting courses, including, but not limited to, Advanced Placement, Cambridge AICE, International Baccalaureate, local and statewide dual enrollment, and local and statewide dual credit courses.

- (c) Students enrolled in courses with End of Course examinations may not withdraw from such courses after being enrolled in the course for at least twenty-five percent (25%) of the instructional days in the course.
- (d) Students with disabilities shall be provided accommodations in accordance with their IEP or 504 plan. English Learner proficiency level shall also be considered when determining if accommodations are needed. Needed accommodations and supports shall be reviewed at least annually.
- (e) The IEP team must determine if a student with a disability should participate in the general assessment with or without accommodations or in the alternate assessment. To participate in an alternate assessment, the IEP team shall determine that alternate assessment is more appropriate than the general assessment and that the student meets all three of the following eligibility requirements:
  - 1. The student has a significant cognitive disability and adaptive skills that result in performance that is substantially below grade-level achievement expectations even with the use of accommodations and modifications;
  - 2. The student is learning content linked to and derived from the Tennessee Academic Standards as indicated in the Alternate Academic Standards; and
  - 3. The student requires substantial modifications, adaptations, or supports to meaningfully access the subject area content and requires intensive individualized instruction in order to acquire and generalize knowledge.
- (f) The IEP team shall rule out that the inability to achieve the state grade-level achievement expectations is the result of excessive or extended absences or social, cultural, or economic differences. Participation in the alternate assessment shall be determined at least annually. A student who meets the eligibility criteria and whose IEP team determines participation in the alternate assessment is appropriate shall be assessed in all four (4) content areas: ELA, math, science, and social studies.
- (g) Results of individual student performance from all administered End of Course examinations shall be provided in a timely fashion to facilitate the inclusion of these results as part of the student's grade. Each LEA must establish a local board policy that details the methodology used and the required weighting for incorporating student scores on EOC examinations into final course grades. If an LEA does not receive its

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students' End of Course examination scores at least five (5) instructional days before the scheduled end of the course, then the LEA may choose not to include its students' End of Course examination scores in the students' final course grade. The weight of the EOC examination on the student's final average shall be determined by the local board of education from a range of no less than fifteen (15%) and no more than twenty-five (25%).

- (4) Eleventh (11<sup>th</sup>) Grade Assessment. As a strategy for assessing student readiness for postsecondary education, students enrolled in a Tennessee public school during their eleventh (11<sup>th</sup>) grade year shall take either the ACT or SAT. To receive a regular high school diploma, all students enrolled in a Tennessee public school during their eleventh (11<sup>th</sup>) grade year must take either the ACT or SAT.
- (5) United States Civics Test. Beginning July 1, 2019, all high school students must take and pass a United States civics test in order to meet the Social Studies course credit requirement to earn a regular diploma.
  - (a) The LEA shall prepare the civics test. The test shall meet the requirements outlined in T.C.A. § 49-6-408.
  - (b) A student shall pass the test if the student correctly answers at least seventy percent (70%) of the questions. The LEA may provide students with the opportunity to take the test as many times as necessary. A passing score on the civics test must be noted on a student's transcript.
  - (c) The U.S. civics test shall be administered to a student who has an IEP with the accommodations and/or modifications that are deemed necessary by the IEP team.
  - (d) The Tennessee Department of Education shall recognize a school on the department's website as a United States civics all-star school for any school year in which all of the school's seniors receiving a regular diploma make a passing grade of eighty-five percent (85%) or higher.
- (6) Project-based Civics Assessment. All LEAs shall implement a project-based assessment in civics at least once in grades nine through twelve (9-12).
  - (a) The project-based assessment shall be developed by the LEA, measure the civics learning objectives contained in the social studies standards, and allow students to demonstrate understanding and relevance of public policy, the structure of federal, state and local governments, and both the Tennessee and the United States constitutions.

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- (b) "Project-based" means an approach that engages students in learning essential knowledge and skills through a student-influenced inquiry process structured around complex authentic questions and carefully designed products and tasks.
  - (c) LEAs shall submit verification of implementation of the project-based assessment to the Department of Education.
- (7) **Adult Students.** Adult students from high school graduating classes 1988-2012, who have not received a diploma, but have met all graduation requirements with the exception of the requirement for a diploma assessment, have two (2) options to complete the requirements for a diploma:
- (a) Adult students may choose to take the Gateway assessment. If these students achieve a passing score on the relevant Gateway assessment, they may receive a diploma.
  - (b) If an adult student does not wish to take the diploma assessment, or if they require additional courses to complete the course work for graduation, they may enroll in an adult high school. Upon enrollment, they will be required to take and pass all courses required under the current diploma guidelines. Students who have enrolled in an adult high school and are meeting current diploma requirements are not required to take an End of Course examination or the Gateway assessment.
- (8) **Local Assessment Policy.** All LEAs shall annually include in each school's student handbook, or other policy guidebook, and post to the district website, a local assessment policy. The assessment policy shall be posted to the district website by July 31 each year and shall include, at a minimum, the following information:
- (a) The names of all state and locally required assessments that will be administered in the upcoming school year;
  - (b) The purpose and use of each assessment;
  - (c) Information on how each locally required assessment complements and enhances student instruction and learning and how each local assessment serves a purpose distinct from required state assessments;
  - (d) The grade or class for which the assessment is to be administered;
  - (e) The tentative date or dates on which the assessment will be administered;

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- (f) The local policy on the inclusion of TCAP scores into a student's grade, including the percentage that TCAP scores will be weighted for each grade level, the methodology by which the grades will be calculated for inclusion in student grades, and the policy on excluding TCAP scores if they are not received at least five (5) instructional days before the end of the course;
- (g) The anticipated timeframe when parents and students will receive results from the assessment; and
- (h) Information on how parents can access the items on the student's state-required summative standardized assessments and the student's answers.

**CREDIT RECOVERY**

- (1) Credit recovery is a course-specific, standards-based extended learning opportunity for students who have previously been unsuccessful in mastering the standards required to receive course credit or earn promotion. Credit recovery programs, in general, have a primary focus of helping students stay in school and graduate on time.
- (2) Local boards of education shall develop credit recovery program rules, regulations, and processes (referred to as "credit recovery policies" throughout). These policies shall be formally adopted by the local board of education, posted to the district's website, and provided in writing to any participating students, parents, or legal guardians. At a minimum, credit recovery policies must address the following standards for admission and removal, instruction, content and curriculum, and grades.
- (3) Admission and Removal.
  - (a) No LEA shall admit or otherwise enroll students in credit recovery courses unless all of the following are true:
    - 1. The student's parent or legal guardian gives written consent for the student to enroll in the proposed credit recovery course. Parents/guardians should be informed that not all postsecondary institutions will accept credit recovery courses for credit and that the NCAA Clearinghouse will not accept credit recovery courses for credit.
    - 2. The student has previously taken an initial, non-credit recovery section of the proposed course. Credit recovery is designed to be a remediation option for students, and a credit recovery course shall not be the first time a student is exposed to the course content.
    - 3. The student mastered at least fifty percent (50%) of the course standards as evidenced by the course grade in a non-credit recovery section of the course or a

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diagnostic assessment. Students who mastered below fifty percent (50%) of the course standards as evidenced by the course grade in a non-credit recovery section of the course or a diagnostic assessment, must re-take the course.

- (b) If a student is seeking to recover credit for the first semester of a two (2)-semester course, the student may not receive the full credit for the course until they have enrolled in and passed the second semester of the course and taken any applicable End of Course examinations.
  - (c) Local board of education credit recovery policies may set additional requirements for admission to and removal from credit recovery programs including but not limited to attendance, discipline, availability of coursework, availability of space, appropriate progress, and grades.
  - (d) Local boards of education shall track and designate students enrolled in credit recovery courses as directed by the Tennessee Department of Education.
- (4) Instruction.
- (a) Students enrolled in any credit recovery courses must be assigned to a teacher of record.
  - (b) Credit recovery teachers of record must be endorsed and certified in any content area(s) for which they oversee credit recovery courses.
  - (c) Credit recovery teachers of record must be responsible for reviewing initial student diagnostic results; assisting in determining appropriate goals, coursework, and assignments for students; working closely with credit recovery facilitators on class content and instruction; and reviewing final student work.
  - (d) Credit recovery facilitators may be responsible for day-to-day oversight and facilitation of credit recovery programs, under the guidance of the credit recovery teacher of record.
  - (e) Local boards of education shall ensure that credit recovery facilitators receive training pertaining to the credit recovery course organization, online instruction management, and related technology.
  - (f) LEAs shall ensure that all credit recovery courses:
    - 1. Align with Tennessee's current academic standards for the relevant course content area, as approved by the State Board of Education.
    - 2. Are able to differentiate instruction to address individual student growth needs based on diagnostic assessment or End of Course data.

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- (g) Credit Recovery content may be delivered through instructional technology.
- (h) Students in Credit Recovery programs:
  1. Shall complete a course standard-specific diagnostic to determine standard-specific goals.
  2. Shall meet individual standard-specific goals in a flexible time frame as established by identified student need.
  3. May be required to complete additional assignments as directed by local board of education credit recovery policy and credit recovery teacher of record.
  4. Shall master all individualized standard-specific goals and assignments as established by the diagnostic process and the credit recovery teacher of record, in order to earn credit.

(5) Grades.

- (a) Students passing credit recovery shall receive a grade of seventy percent (70%).
- (b) The student transcript shall denote that the credit was attained through credit recovery.
- (c) The original failing grade may also be listed on the transcript, but shall not factor into the student's GPA, in accordance with the State Board of Education's Uniform Grading Policy 3.301.

**ELIMINATING BARRIERS TO EDUCATION**

- (1) In accordance with the federal McKinney-Vento Education of Homeless Children and Youth Assistance Act, state and local educational agencies must develop and implement policies to remove barriers related to the education of homeless children and youths and other at-risk youth.
- (2) Each local education agency (LEA) shall establish procedures to eliminate barriers to enrollment and retention for students identified as homeless, migrant, foster, or military, as defined in state and federal law. LEA procedures shall include:
  - (a) An assurance that the local procedures are aligned to all relevant state and federal laws for the identified classifications of students;
  - (b) A procedure for determining the appropriate school, grade, and course placement that is in the student's best interest, including:
    1. A transcript analysis;
    2. Consultation with multiple stakeholders, as available; and
    3. A written justification for the placement decision;

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- (c) A provision that grades cannot be lowered solely due to absences or gaps in enrollment caused by changes in school or home placements, rather than due to missed assignments that the student did not make up despite opportunities to do so;
- (d) A process for providing tiered support for attendance for students identified as at-risk for chronic absenteeism; and
- (e) credit accrual plan that eliminates academic and nonacademic barriers for the qualifying student, including:
  - 1. A process for granting full or partial credit for unresolved or incomplete coursework that was completed before the date of withdrawal or transfer;
  - 2. An alternative means of completing required coursework or demonstrating mastery on required coursework, in order to facilitate on-time graduation; and
  - 3. An exemption from local graduation requirements that exceed the State Board minimum requirements.



