TAZEWELL COUNTY SCHOOL BOARD MEETING

Tazewell County Career and Technical Center – Student Center

March 13, 2023

Closed Session, 5:00 p.m. - Regular Session, 6:30 p.m.

AGENDA

I. **Call to Order,** *Erik Robinson, School Board Chair*

II. **Unscheduled Agenda Items**

III. **Approval of Agenda**

IV. **Closed Session, 5:00 p.m.**

A. Personnel, Section 2.2-3711 (A1)
B. Contracts, Section 2.2-3711 (A29)
C. Legal, Section 2.2-3711 (A7)
D. Property, Section 2.2-3711 (A3)
E. Students, Section 2.2-3711 (A2)

Regular Session, 6:30 p.m.

V. **Certification from Closed Session**

VI. **Moment of Silence**

VII. **Pledge of Allegiance –** ***Presentation of Colors*** **by** ***Richlands High School ROTC Color Guard***

VIII. **Consent Agenda**

A. Minutes of prior School Board Meeting, *February 13, 2023* (ACTION)
B. Monthly Claims – Accounts Payable (ACTION)
C. Personnel Recommendations from Closed Session – School Board Approval of Appointments, Long-term Substitutes, Resignations, Retirements, Transfers, and Reassignments (ACTION)

IX. **Approval of Student Disciplinary Committee Meeting Minutes**

A. February 13, 2023 – Moir, Mullins, Whittington (ACTION)

X. **Recognitions and Instructional Focus**

A. Richlands High School ROTC Color Guard, *Cynthia Hurley, Grant/CTE Director*
B. Student Update, *Macie Alford, Tazewell High School*
C. Recognition of Student Achievements from Graham High School, Richlands High School, Tazewell High School and Tazewell County Career and Technical Center, *School Principals*
D. National Middle School Education Month, *James McGee, Director of Middle School and Secondary Education*

XI. **Hearing of Citizens**

XII. **Hearing of Employees**

XIII. Public Hearing of the 2023-2024 Budget, 7:15 p.m.

XIV. Unfinished Business

XV. New Business

A. Ratification of Poll Vote, *Erik Robinson, School Board Chair* (ACTION)
B. End of School Year Information, *Dr. Chris Stacy, Division Superintendent* (ACTION)
- Status of instructional days
- Graduation date
- Last day of school for students and teachers

C. Certification of Virtual/Remote Learning Days, *Dr. Chris Stacy, Division Superintendent* (ACTION)
D. School Safety, *Dr. Chris Stacy, Division Superintendent*
E. Appointment of School Board Member to the Region VII Virtual Academy Board, *Dr. Chris Stacy, Division Superintendent* (ACTION)
F. Update on A. Linwood Holton Governor's School, *Donna Whittington, School Board Member*
G. Approval of Quotes for Exterior Doors for Graham Middle School, Graham High School, Richlands High School, Tazewell Middle School and Tazewell High School, *Eugene Parkhurst, Manager of Buildings and Grounds* (ACTION)
H. Approval of Employee Safety Manual, *Eugene Parkhurst, Manager of Buildings and Grounds* (ACTION)
I. Approval of Quote for Tazewell County Career and Technical Center Cosmetology HVAC Unit, *Eugene Parkhurst, Manager of Buildings and Grounds* (ACTION)

XVI. Superintendent's Report

A. School Health Services Update, *Lisa Singleton, FNP-C*
B. Testing Update, *Chandra Ashby, Supervisor of Testing*
C. Review of VSBA February 2023 Policy Updates, *Dr. Chris Stacy, Division Superintendent*
D. Superintendent's Update, *Dr. Chris Stacy, Division Superintendent*

XVII. Board Member Comments

XVIII. Adjourn/Recess

This is a draft copy of the February 13, 2023 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At a regular meeting of the Tazewell County School Board held at the Student Center of the Tazewell County Career and Technical Center on February 13, 2023 at 5:00 p.m.

PRESENT: Erik Robinson, School Board Chair
Chris Moir, School Board Vice-Chair
Irene Mullins, Board Member
Donna Whittington, Board Member
David Woodard, Board Member (arrived at 5:07 p.m.)
Dr. Chris Stacy, Division Superintendent
Deidra Hill, Deputy Superintendent
Vicki Bailey, Clerk

Chair Robinson called the meeting to order at 5:00 p.m.

Unscheduled Agenda Items

None

Approval of Agenda

Vice-Chair Moir made a motion to approve the agenda as presented. Mrs. Mullins seconded the motion, and the Board approved 4-0.

Closed Session

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Mrs. Mullins seconded by Mrs. Whittington, and passed 4-0 to convene to a closed session for the purpose of discussing the following specific matters:

Personnel – Discussion, consideration, or interviews of prospective candidates for employment; assignment, appointment, promotion, performance, demotion, salaries, disciplining or resignation of employees as authorized by Section 2.2-3711 A 1 of the Code of Virginia.
Contracts – Discussion of the award of a public contract involving the expenditure of public funds as authorized by Section 2.2-3711 A 29 of the Code of Virginia.
Legal - Consultation with legal counsel and briefings by staff members or consultants or attorneys, pertaining to actual or probable litigation, or other specific legal matters requiring the provision of legal advice by counsel as authorized by § 2.2-3711 A 7 of the Code of Virginia.
Property – Discussion or consideration of the acquisition of real property for a public purpose, or of the disposition of publicly held real property as authorized by Section 2.2-3711 A 3 of the Code of Virginia.
Students – Discussion or consideration of admission or disciplinary matters concerning students as authorized by Section 2.2-3711 A 2 of the Code of Virginia.

Regular Session

The Board returned to open session at 6:30 p.m. Chair Robinson called the open session portion of the meeting to order.

Certification from Closed Session

In accordance with the Freedom of Information Act, a roll call vote was taken in which all members affirmed that only public business matters lawfully exempted from open meetings, as identified in the motion for closed session, were heard, discussed, or considered by the Board.

Moment of Silence and Pledge of Allegiance

Chair Robinson called for a moment of silence. Vice-Chair Moir led the Pledge of Allegiance.

Consent Agenda

Vice-Chair Moir made a motion to approve items A, B, and C of the consent agenda. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Vice-Chair Moir made a motion that the Tazewell County School Board approve the requests received for religious exemption from compulsory school attendance. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Approval of Student Disciplinary Committee Meeting Minutes

Vice-Chair Moir made a motion that the Tazewell County School Board approve the minutes from the January 9, 2023 Student Disciplinary Committee meeting. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Recognitions and Instructional Focus

A. Region VII Virtual Academy Update, *Katlin Kazmi, Director of the Region VII Virtual Academy* (SEE ATTACHED)

Katlin Kazmi shared an update with Board members of the Region VII Virtual Academy, consisting of 18 counties from Radford City to Lee County. After the presentation, Dr. Stacy expressed his appreciation to Ms. Kazmi for her work in dealing with the 18 school divisions and 18 superintendents. He added she was energetic, eager to assist, and always ready to take on more.

B. School Board Appreciation Month, *Dr. Chris Stacy, Division Superintendent*

Tazewell County Public Schools joined school divisions across the state in saluting the services of the almost 850 school board members in Virginia, most especially Tazewell County's five members, in recognition of School Board Appreciation Month. The theme, *Rising to the Challenge*, reflected the leadership of local school board members as they serve local divisions and advocate for public education with local, state, and federal leaders on behalf of all students. Dr. Stacy read aloud Governor Youngkin's Certificate of Recognition for School Board members. Each school board member received a certificate from the Virginia School Boards Association.

C. Student Update, *Graham Johnson, Richlands High School*

Graham Johnson, Richlands High School Student Representative, shared various school and student updates for Cedar Bluff Elementary, Richlands Elementary, Richlands Middle, and Richlands High School. He also expressed appreciation to each board member and the school board clerk in honor of School Board Appreciation Month and School Board Clerk Appreciation Week.

D. Career and Technical Education Month, *Cynthia Hurley, Grant/CTE Director* (SEE ATTACHED)

Mrs. Hurley gave a PowerPoint presentation showing highlights of the many great things Tazewell County's Career and Technical Education students and teachers have accomplished.

E. American Heart Association Grant Recipient, Anna Sparling, Richlands Elementary Teacher, *Bethany Collins, Principal, Richlands Elementary School*

Mrs. Collins told Board members that new gym equipment totaling $2,375 for Richlands Elementary students would be arriving in the near future thanks to Anna Sparling, teacher at Richlands Elementary School. Ms. Sparling was one of three recipients of the American Heart Association Grant. The new equipment would include a large screen, projector, speakers and pedometers. Ms. Sparling expressed appreciation to the Technology Department for assisting with the selection of the equipment and to Katie Lindsey who would be building the cage for the equipment.

Hearing of Citizens

No one spoke.

Hearing of Employees

No one spoke.

Unfinished Business

A. Proposed Policy Regulation JFC-R.1, Students, Standards of Student Conduct, Section 13 – Possession of Electronic or Cellular Communication Devices and Smart Watches, second read, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy told Board members he would like to recess proposed Policy Regulation JFC-R.1 and proposed Policy Regulation GA-R.2 until June. He advised he wanted to explore other possible reasons students and/or teachers might need to have a cell phone during the instructional day.

Mrs. Mullins made a motion that the Tazewell County School Board postpone items A and B on the agenda under unfinished business until June 2023. Mrs. Whittington seconded the motion, and the Board unanimously approved.

B. Proposed Policy Regulation GA-R.2, Cell Phone Usage for Instructional Staff, second read, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Postponed until June 2023. (See motion under item A of unfinished business.)

C. Proposed VSBA October Policy Update, IIA, Instructional Materials, second read, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy asked Board members for a second read approval of VSBA Policy IIA, Instructional Materials.

Vice-Chair Moir made a motion that the Tazewell County School Board approve proposed Policy IIA, Instructional Materials, as a second read. Mrs. Mullins seconded the motion, and the Board unanimously approved.

New Business

A. Ratification of Poll Votes, *Erik Robinson, School Board Chair*

Board members were polled four times after the January 9, 2023 board meeting for personnel as follows:

- January 10, 2023
- January 13, 2023
- January 18, 2023
- January 25, 2023

Vice-Chair Moir made a motion that the Tazewell County School Board ratify the poll votes of January 10, 13, 18 and 25, 2023. Mrs. Whittington seconded the motion, and the Board unanimously approved.

B. Adoption of Resolution to declare Cliffield School Surplus Property, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy asked the Board to adopt the resolution declaring the Board had no use for the building and land known as Cliffield School and that it was surplus property that they wished to convey to the Tazewell County Board of Supervisors. The resolution directed "the Chairman of the School Board to execute a proper deed with an attested copy of this Resolution; record such Deed in the Tazewell County Circuit Court Clerk's Office; and deliver the Deed to the Tazewell County Board of Supervisors."

Vice-Chair Moir made a motion that the Tazewell County School Board approve the resolution declaring Cliffield School as surplus property and dedicating said property to the Tazewell County Board of Supervisors. Mrs. Mullins seconded the motion, and the Board voted as follows:

David Woodard – Aye, Donna Whittington – Aye, Irene Mullins – Aye, Chris Moir – Aye, Erik Robinson - Aye

C. Adoption of Resolution to declare Pisgah School Surplus Property, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy asked the Board to adopt the resolution declaring the Board had no use for the building and land known as Pisgah School and that it was surplus property they wished to convey to the Tazewell County Board of Supervisors. The resolution directed "the Chairman of the School Board to execute a proper deed with an attested copy of this Resolution; record such Deed in the Tazewell County Circuit Court Clerk's Office; and deliver the Deed to the Tazewell County Board of Supervisors."

Vice-Chair Moir made a motion that the Tazewell County School Board approve the resolution declaring Pisgah School as surplus property and dedicating said property to the Tazewell County Board of Supervisors. Mrs. Whittington seconded the motion, and the Board voted as follows:

David Woodard – Aye, Donna Whittington – Aye, Irene Mullins – Aye, Chris Moir – Aye, Erik Robinson - Aye

D. Approval of 2023-2024 Academic School Calendar, *Deidra Hill, Deputy Superintendent* (SEE ATTACHED)

Ms. Hill advised Board members that two 2023-2024 calendar drafts had been emailed to all employees with a request that each employee vote for one of the calendars. Calendar draft "A" received 548 votes (84%) and draft "B" received 104 votes (16%). Ms. Hill asked Board members to approve draft "A" as the 2023-2024 Academic School Calendar.

Vice-Chair Moir made a motion that the Tazewell County School Board approve calendar draft "A as the Academic School Calendar for 2023-2024. Mrs. Mullins seconded the motion, and the Board unanimously approved.

E. Health Insurance Committee, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy asked Board members to appoint two members to serve on the Health Insurance Committee. He advised last year's committee members were Mrs. Whittington and Vice-Chair Moir.

Mrs. Mullins made a motion that the Tazewell County School Board appoint Chris Moir and Donna Whittington to serve on the Health Insurance Committee. Mr. Woodard seconded the motion, and the Board unanimously approved.

F. Approval of Revised 2023-2024 Budget Planning Calendar, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy asked for Board approval of the revised Budget Planning Calendar. The only revisions made were on two dates (moving March 14 to March 13 and moving March 28 to March 27).

Vice Chair Moir made a motion that the Tazewell County School Board approve the revised 2023-2024 Budget Planning Calendar. Mrs. Whittington seconded the motion, and the Board unanimously approved.

G. County Audit Report for Fiscal Year ending June 30, 2022, *Jessica Cox, Director of Budget and Finance* (SEE ATTACHED)

Ms. Cox shared information from the County Audit Report, some of which included the following:

- Tazewell County Public Schools was part of the County audit and received a passing report.
- Dr. Stacy and Ms. Cox had reviewed the recommendations from the auditors and decided on ways to make sure the same recommendations would not be made next year.

Mr. Woodard questioned if the credit card notation belonged to the county or to the school division. Ms. Cox advised that belonged to the school division, but let Board members know that the school division had all of the requested documentation.

H. Approval of East River Soccer Complex Agreement for Graham High School, *James McGee, Director of Secondary Education* (SEE ATTACHED)

Mr. McGee asked Board members to approve the East River Soccer Complex Agreement for Graham High School. The term of the agreement was for one year (February 15, 2023 to February 14, 2024). The cost was to be $10,000, the same as the previous year.

Vice-Chair Moir made a motion that the Tazewell County School Board approve the East River Soccer Complex Agreement for Graham High School. Mrs. Mullins seconded the motion, and the Board unanimously approved.

I. Naming of the Richlands High School Football Field Press Box, *Rickie Vencill, Principal, Richlands High School*

Mr. Vencill told Board members that the Richlands High School Press Box Committee met on January 19, 2023 and voted 7-0 to recommend the press box at Ernie Hicks Stadium be named the Paul "Slick" Cook Press Box. Mr. Vencill shared that Mr. Cook graduated from Richlands High School in 1953. He was the announcer for 50 years and only missed two games. Mr. Vencill ask for Board approval of this recommendation.

Vice-Chair Moir made a motion that the Tazewell County School Board give approval to name the Richlands High School Football Field Press Box the Paul "Slick" Cook Press Box. Mrs. Whittington seconded the motion, and the Board unanimously approved.

Mrs. Moir thanked Mr. Vencill and Mrs. Hurst for all the preparation work for the committee meeting. Dr. Stacy told Board members staff would work on planning a dedication ceremony during the summer.

J. Textbook Adoption, Elementary Science, *Melanie Lashinsky, Director of Elementary Education/Title I*

Ms. Lashinsky told Board members that the Virginia Department of Education (VDOE) approved textbook companies for the updated 2018 Science standards (Five Ponds Press, Discovery Education, and STEMScopes) had presented to a textbook committee that consisted of parents, teachers, and administrators. Evaluation criteria used by the review team was modeled after the recommended rubric from VDOE. The review team unanimously chose to continue with Five Ponds Press. The value package from Five Ponds Press included eBooks and print textbooks for each student. Students would have eBook access for seven years. Teachers would have the printed teachers' editions along with digital access to all teaching resources for seven years (free). The total cost was $248,100.15.

Vice-Chair Moir made a motion that the Tazewell County School Board accept the recommendation for textbook adoption for elementary Science. Mrs. Mullins seconded the motion, and the Board unanimously approved.

<u>Superintendent's Report</u>

A. School Health Service Update, *Lisa Singleton, FNP-C*

Mrs. Singleton shared various updates with the Board, some of which included:

- Administrators received Narcan training January 12, 2023.
- AEDs were placed in all schools, Central Office, athletic fields and Springville Elementary School. First responders had received training.
- Virginia High School League (VHSL) physical forms and school insurance forms could be found on the school division website.
- Virginia Department of Health (VDH) would be holding vaccine clinics in the spring for seventh and twelfth graders. Consent forms would only be paper this year.
- With February being Heart Health Month, school nurses would be offering blood pressure screenings in the schools.

B. School Resource Officer (SRO) Update, *Sgt. Landon Hieatt, Tazewell County Sheriff's Office/School Safety Coordinator*

Sgt. Landon Hieatt shared SRO updates with Board members, some of which included:

- School Resource Officers from around the county met in January in an effort to work on improving communications and work toward more consistency in handling situations. The RAVE App, Project Lifesaver, Safety Conference, and the Tip Line were among the topics discussed.
- The school division tip line was moved to 911 dispatch, where calls would be answered 24/7. Calls could still be made anonymously.

Mrs. Mullins asked if the Tip Line was advertised, and Sgt. Hieatt advised it was on the school division website. Mrs. Moir asked if the glitches in the school bus radios had been worked out, and Sgt. Hieatt indicated the radios still had a few glitches. Mrs. Whittington asked if Richlands High School would receive a full-time SRO, and Sgt. Hieatt indicated the grant money could not be used for that this school year.

C. Testing Update, *Chandra Ashby, Supervisor of Testing* (SEE ATTACHED)

Mrs. Ashby shared various testing updates with Board members. Mrs. Mullins asked if Board members could receive the testing results from the second benchmarks. Mrs. Ashby indicated she would email the results to Board members.

D. Prom Update, *James McGee, Director of Secondary Education*

Mr. McGee gave Board members the following prom schedule:

- Graham High School – April 29, 2023 at the Bluefield Elks
- Richlands High School – April 29, 2023 on school campus
- Tazewell High School – May 13, 2023 tentatively on Main Street

David Woodard asked that schools look at this not being a school board sponsored event for the next year.

E. Superintendent's Update, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy shared various updates with Board members, some of which included:

- February 13, 2023 was the 111th day of school.
- School Administrators would receive Title IX training on February 16, 2023.
- Budget preparation had started and early indications from the Governor's office pointed to possible five to seven percent raises for teachers.
- Governor Youngkin designated February 15, 2023 as School Resource Officer Appreciation Day.
- Expressed appreciation to administrators, directors and the school board clerk.

Board Member Comments

Mr. Woodard expressed appreciation to the school board clerk.

Mrs. Whittington thanked the maintenance department for going above and beyond working into the night at Tazewell High School to fix a water and electrical problem. She congratulated Richlands Scholastic Bowl, the Richlands Girls' Basketball Ball Team, and the Richlands Wrestling Team that have students going on to the next level of competition. Mrs. Whittington thanked Rickie Vencill for the work on renaming the press box. She expressed appreciation to the school board clerk.

Mrs. Mullins thanked Graham Johnson for the excellent presentation on the Richlands area schools. She also thanked Mrs. Hurley for the impressive CTE presentation and stated she would like to see more CTE classes added. Mrs. Mullins thanked the maintenance staff for all the hard work. She expressed appreciation to Mr. Woodard in his new position as president of the Virginia School Boards Association. Mrs. Mullins also expressed appreciation to all administrators and the school board clerk. She thanked the schools for the drawings in honor of School Board Appreciation Month.

Vice-Chair Moir thanked Graham Johnson for the wonderful presentation and thanked Cedar Bluff Elementary and the Richlands schools for the nice gift bag. She thanked Mr. Vencill and Mrs. Hurst for working on the renaming of the Richlands High School press box and said it was wonderful that Mr. Cook was being recognized in this way. Mrs. Moir congratulated the following: Anna Sparling (Richlands Elementary Teacher) - recipient of the American Heart Association Grant; Coach Chris Hale and the Richlands High School Academic Team – secured the SW District championship and moving to state competition; the Richlands High School Wrestling Team – secured the SW District championship and moving to state; Kendi Dye – first female wrestler to win the district; Coach Tom Rife and the Lady Blues Basketball Team – Southwest District Regular Season Champions; and to the CTE students who qualified to move on to the state competition level at Virginia Beach. Mrs. Moir told fellow Board members that she appreciated each of them and thanked them for their dedication to Tazewell County Public Schools. She thanked Mrs. Whittington and Chair Robinson for deciding to seek another term on the school board and expressed appreciation to the board clerk.

Chair Robinson was pleased to join colleagues in celebrating the importance of CTE programs and the benefits of teaching students career readiness and technical skills. He indicated Virginia would recognize Parent Teacher Associations across the state on February 17, 2023 and expressed thanks to the parents and teachers in the schools who participate in PTAs and PTOs. Mr. Robinson thanked Graham Johnson from Richlands High School

for the update. He congratulated the following: Graham High School Junior Varsity Basketball Team - SW District Champions; Graham High School Swim Team – each member advancing to state; Graham High School Swim Team member Brady Jones – set new regional 50 freestyle record and co-recipient of the boy of the year award; Graham High School Wrestler Tristian Haas – regional weight class winner and advanced to state competition; Graham High School MAC Team for a successful year; Ian Rhudy, Tazewell High School student – finalist for the National Merit Scholarship Award; and Kendi Dye, Richlands High School Student – first female wrestler to win district championship. Mr. Robinson expressed appreciation to the school board clerk.

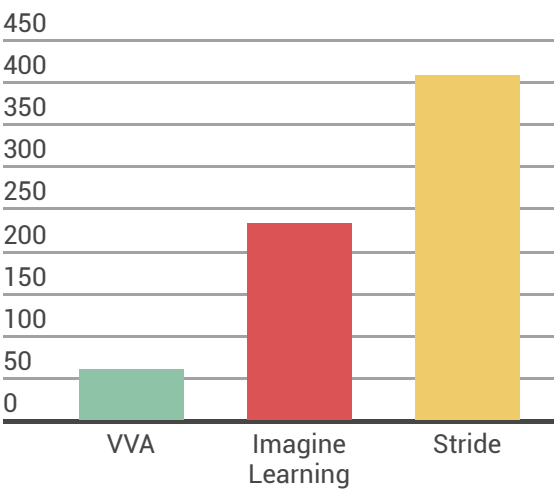
Mrs. Moir made a motion to adjourn at 7:53 p.m. Mrs. Mullins seconded the motion, and the Board unanimously approved.

Region VII Virtual Academy
SY 22-23 Summary

18 school divisions, 3 virtual providers

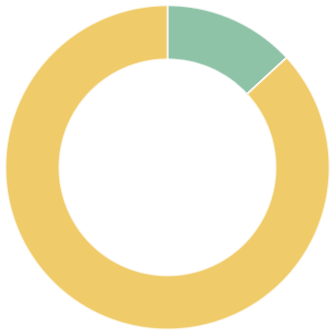
Current R7VA Enrollment

~720 In-district Students
~ 3,800 Out of district Students



Tazewell County

99 Stride students
15 Virtual Virginia students (208 total enrollments, including singleton courses)
Not currently placing with Imagine Learning but partnership in place as an option



General Notes & Updates

Weekly Progress Monitoring & Administrative Withdraws
Building Rapport & Understanding of Program Among Stakeholders
Course completion & SOL preparation
Continued Communication

SY 23-24

All participating divisions to continue providing virtual options to families through R7VA, approval to add divisions outside of R7 under slightly varied guidelines

Continued partnerships with current providers, RFP for new providers at Board request, new division selections for next school year

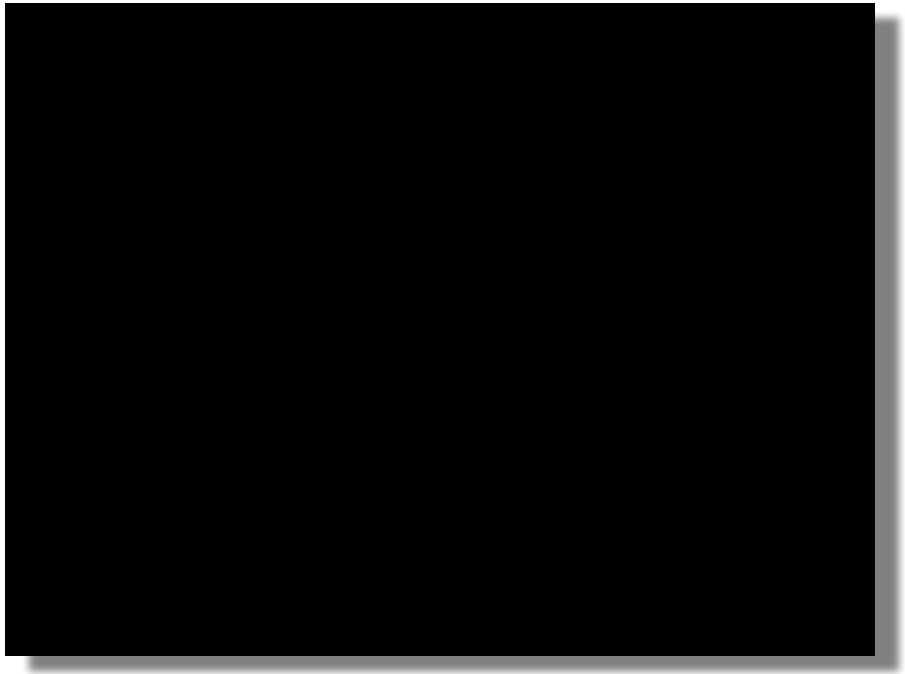
Implementation of positive logistical changes identified

A Celebration of all Things CTE

Building a Community of Leaders One Student At A Time



Take a quick peek into the CTE world...



THS DECA's new Bulldog Broadcasting

Current Statistics

- 69 CTE courses taught in TCPS this year (6-12) / 206 different sections
- 6 Dual Credit and Other College Leveraged CTE courses this year (9-12)
- 3,121 of students enrolled this year* (1,554 females* and 1,567 males*)
- 60 current CTE teachers
- 3 new classes to be added beginning 2023-2024
- 4 adult certification classes offered: Masonry/NCCER (SwVCC), CNA (SWRAE), Mechatronics, AutoBody/Collision (SP2)

**Duplicated when enrolled in more than one course*



Credentialing

- 1,023 credentials earned **last** year
- Over 305 credentials earned already **this** year and spring testing has yet to begin.



Outstanding Achievements in 2021-2022

- 14 **GHS,** 18 **RHS**, and 25 **THS** students qualified for the in person **DECA** State Leadership Conference held March 2022.
- 1 **GHS**, 2 **RHS**, and 5 **THS** students competed in the DECA National Leadership Conference, in April 2022.
- **RHS DECA** had 3 Merit Award Recipients





Outstanding Achievements in 2021-2022





- Joe Tyson was elected as the New River Region President and served as the State Vice President At Large for our area; he was the second **GHS** student to hold those titles.
    - During his tenure, he traveled to Richmond to deliver Christmas presents to children for Project ASK, the state service project for Virginia FBLA to aid children undergoing cancer treatments.
- **THS FBLA** members conducted a Project ASK workshop at the New River Region Fall Leadership Conference at Bluefield University.

Outstanding Achievements in 2021-2022

- Jason Hayes, **GHS FBLA instructor**, served on the state executive committee during 2020-2021 / 2021-2022.
- **GHS** was named an “FBLA Champion Chapter,” the highest honor a chapter can receive in FBLA.





Outstanding Achievements in 2021-2022

- Over 68 students from **GHS, RHS, and THS** students placed in the **FBLA** state competitions with 16 qualifying for national competition.
- **RHS ROTC** had two cadets enlist in the military: Jason Riggs, USAF as a Fire Protection Specialist, and Brandon Newberry in the US Army National Guard as a Construction Equipment Engineer.





Outstanding Achievements in 2021-2022



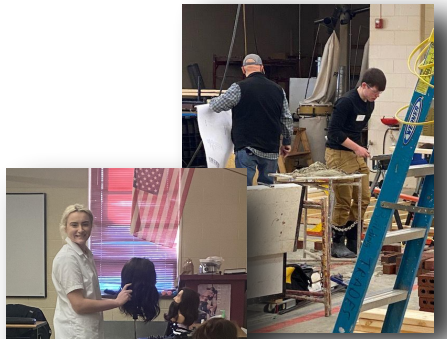


RHS AF JROTC participated in the Raiders competition (athletic competitions testing for push ups, tire-drag, obstacle course, etc.) for the first time in the spring of 2022.

- Boxed Pushup Challenge, 2nd place – Chance Rose, Wyatt Spencer, Collin Vandyke, and Cole Vanover

Outstanding Achievements in 2021-2022

- **TCCTC's** Virginia State Fair **SkillsUSA** Competitions, Sept. 2021
  - 1st place winners–Bricklaying (Masonry) , Carpentry, Welding, Nail Care (Cosmo)
  - 2nd place Cabinetmaking
  - 6th place Carpentry
- **SkillsUSA** 32 district winners, 12 state winners, 5 national contenders
- **GHS** added a new course offering, Cybersecurity Fundamentals.

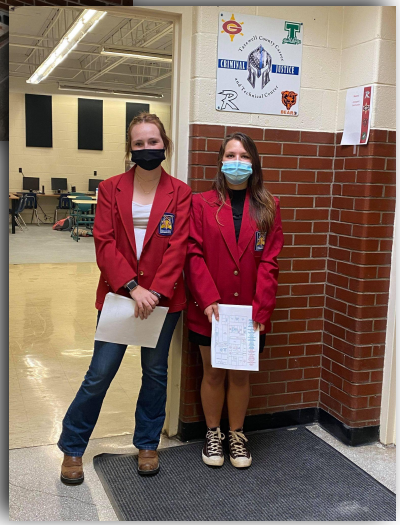






Outstanding Achievements in 2021-2022





- Nurse Aide State Board Reviews (TCPS students and adult program)
- New partnership with SwVCC – Masonry / NCCER and standardized MOU to facilitate new classes responsive to local economic and workforce needs
- First annual on site Career Fair at TCCTC
- Instructors James Parnell, Sarah Cooke, and Shawn Roberts earned their SkillsUSA Statesmen pins.

Outstanding Achievements in 2021-2022

- **W!SE Financial Literacy Gold Star Teachers***
  - Tony Curto, Tazewell High School
  - Michelle Elswick, Richlands High School
- **W!SE Financial Literacy Blue Star Schools****
  - Graham High School
  - Richlands High School
  - Tazewell High School

* A teacher's class must have achieved a 93% passing rate on the W!SE Financial Literacy Certification test in at least one of his/her classes during the 2021-2022 school year.

** A school must have achieved at least an 80% passing rate on the Financial Literacy Certification test with at least half the students on a grade level or a minimum of 10% of school enrollment during the 2021-2022 school year.

Outstanding Community Service Achievements in 2021-2022

- 14 picnic tables built by **TCCTC carpentry** to facilitate social distancing and outside learning opportunities at schools throughout the division.
- **RHS FCCLA** volunteered their time to assist with organization and distribution of diapers, hygiene products, and clothing through its *Infant Diaper Mission.*
- **RHS FCCLA** collected food to be donated to the Good Samaritan Food Pantry during the *Souper Bowl of Caring Food Drive.*





Outstanding Community Service Achievements in 2021-2022



- **GHS DECA** collected over 300 toys in honor of Will Calfee's Birthday in October 2021 for the Brenner's Children's Hospital
- **THS FFA/Agriculture** raised over $1,600 for Lexi Herald through the "Happy Trails for Life" fundraiser held on September 18, 2021.
- **THS DECA** collected over 250 items and $100 in cash for the Tazewell Co. Animal Shelter.

Outstanding Achievements in 2022-2023

THS Marketing / DECA students began their “Bulldog Broadcasting” to “market” Tazewell High School to their peers and community and learned hands on by visiting J104 to record Public Service Announcements for National DECA month.

Follow them on YouTube, Instagram, and TikTok





Outstanding Achievements in 2022-2023

- **FBLA** preliminary conferences are underway. We anticipate great things for students who will qualify for state competition.
- **GHS** is currently tied for 1st place in a national competition among the best **FBLA** chapters in America.
- **RHS FCCLA** students attend Virginia Tech Career Day in fall 2022.



Outstanding Achievements in 2022-2023

- Concord Business Challenge
  - **GHS DECA** earned 1st place overall and [4] $1,000 scholarship winners
- **RHS DECA** had 7 Merit Award Recipients
  - Blake Elder, Maddy Gentry, LouAnna Durham, John Dalton Altizer, Josh Buskill, Braxton Houchins, Kayla Maggard
- **DECA** District Leadership conference
  - 52 individuals at **THS** competed, 44 advancing to state.
  - 45 individuals at **GHS** competed, 20 ind. + 10 in teams advancing to state
  - 45 individuals at **RHS** competed, 25 advancing to state.

Outstanding Achievements in 2022-2023





- **Tazewell FFA** competed in the Appalachian Area FFA Forestry Contest.
  - JR Team – Aiden Cornwell placed 8th and Conner Hicks placed 5th overall.
  - SR Team – Team finished 2nd overall; Devon Hellas placed 6th, Conner Roberts placed 7th, and Caleb Roberts placed 10th.

Outstanding Achievements in 2022-2023







- **Richlands FFA** competed in the Russell Co. Fair Stockman's Contest.
- **Richlands FFA** competed in the Virginia Tech Block and Bridle Stockman's Contest.

Outstanding Achievements in 2022-2023

Tazewell High School FBLA

- Most Outstanding Chapter, Second Place, New River Region Fall Conference, October 2022.
- Champion Chapter Shaping Success Award, November 2022



Outstanding Achievements in 2022-2023

- **VA State Fair SkillsUSA Competition Winners**
  - **Welding** - Tylan Tatum-4th place, Bryson Brown-5th place.
  - **Cosmetology** - Aysia Hammond, 1st place in Fantasy Nails, and Ashley Shelton, 4th place in Fantasy Manikin
  - Carpentry - 5th place, 6th place
  - Masonry - placed 4th overall
- **JVG program** is continuing to offer new leadership training opportunities for students. Students attended their first Leadership Day on November 9.





Outstanding Achievements in 2022-2023

- **JVG Presidency Speech Competition** at the Regional Leadership Day
  - Isaach Crigger, 1st place – named Student Regional President
- The ribbon cutting for the new **Mechatronics and Robotic Welding Center** was held on August 30, 2022 and we became fully certified to offer adult FANUC certification classes on November 10. Mr. Lewis is only the second high school teacher in the state of Virginia hold that certification.
- The **Auto Body (Collision Repair and Refinish)** has successfully completed the **ASE re-accreditation** process and is accredited through January 1, 2028.





Outstanding Community Service Achievements in 2022-2023

- **RHS FACS** students …
  - Decorated the halls of RHS in October in observance of Breast Cancer Awareness month.
  - Organized supplies at the Cedar Bluff United Methodist Church's Diaper Mission
  - Assisted in wrapping presents for the RHS White Christmas









Outstanding Community Service Achievements in **2022-2023**

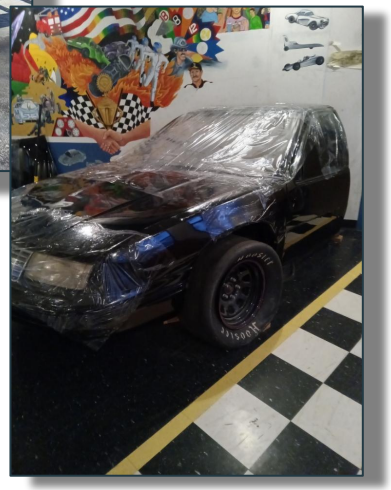




- **TCCTC Carpentry** students Nathaniel Pruett, Justin Kinder, and Dillon Stout presented a beautiful display case built by their class to the Back of the Dragon which will house the Prisoner of War flag. The flag has journeyed all across the nation but will reside at the Back of the Dragon.
- The **Carpentry** class also designed and built a dog kennel which they presented to the Tazewell County Sheriff's Office for their new K9, Rita.

Outstanding Community Service Achievements in 2022-2023





TCCTC Auto Body students

- Painted the building maintenance trailer
- Worked with Teen Venture in Richlands to remove a race car from their building.

Outstanding Community Service Achievements in 2022-2023





TCCTC Cosmetology students

- provided a Salon Day for ladies from Cumberland Mountain.

TCCTC Welding students

- worked with Town of Tazewell for T's to hang throughout Main Street
- Partnered with **carpentry** and **auto body** to make the THS memorial bench for Lexie Herald.

Outstanding Community Service Achievements in 2022-2023





TCCTC SkillsUSA officers showed their support of Veterans during the Tazewell Veterans' Day parade in November and the Pocahontas Christmas Parade in December.

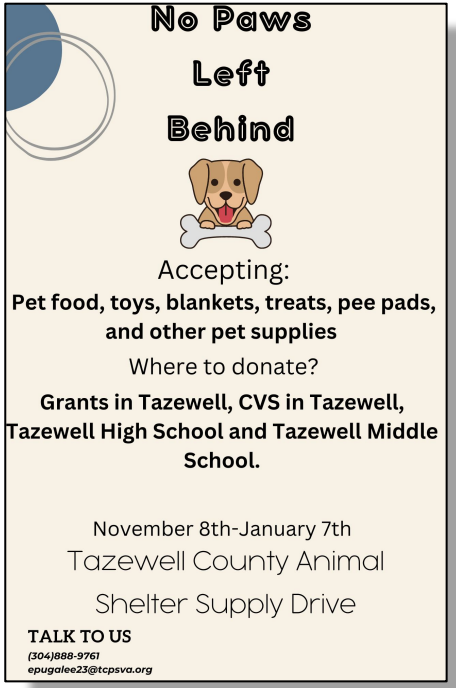
The community was invited to visit and tour the **Career and Technical Center** during the first Trunk or Treat and Halloween Themed School Tour.

TCCTC HOSA students assisted with preparing and distributing meals at the Bluefield Union Mission at Thanksgiving.





Outstanding Community Service Achievements in 2022-2023



- **GHS FBLA** collected 132 toys/gift cards and **DECA** collected 219 toys for the Will Calfee Memorial Toy Drive.
- **RHS DECA** collected food and non perishables to provide 6 bags of groceries each to 6 different families at Christmas.
- **THS DECA**
  - collected 71 dog and cat food items, toys, and blankets. They also donated $25 to the Tazewell Co. Animal Shelter.
  - Adopted four (4) Christmas Angels through the Labor of Love Mission

Outstanding Community Service Achievements in 2022-2023

- **RHS AFJROTC** completed 683 community service hours and 500 LDR (Leadership Development Requirement) hours for the 1st Semester of the 2022-2023 school year.
  - Christmas Shoe Box Drive,
  - Good Samaritan Food Pantry
  - Richlands and Tazewell Co. Veterans Day Parades
  - Numerous Color Guard Services






New Things in Progress





- 19 **RHS FCCLA** students attended FCCLA College Day at Virginia Tech where they listened to presentations, toured the campus with an emphasis on the FCS related fields of interest, and were able to hear from college staff and students.
- Rosanna Scott, **EMT** instructor, and Eunice Graham, **Nurse Aide** instructor, and their students have joined together to form a new **Health Occupations Students of America (HOSA)** chapter to support students pursuing a career in the health professions.

New Things in Progress (Cont.)

- College leveraged opportunities
  - Dual credit opportunities
    - EMT [Nine (9) credits: EMS 100 (CPR), EMS 111 (classroom and didactic), and EMS 120 (ambulance clinical) and
    - Nurse Aide - We are in discussions with Dr. Pinion of Southwest VA Community College to align our program for maximum dual enrollment opportunities for those wishing to advance
- In house partnerships between TCCTC and various schools (???)
- Federal Monitoring Preparations

Building Towards The Future

- Fantasy Manikin and Pumpkin Contests and Tour with all 5th grade students
- Hands On Campus Tours from all schools
- CTE Career Fair at TCCTC to be held in April 2023
- Updating Equipment
  - Interactive TVs for all CTE classrooms
  - Continually updating equipment
- Adding New Courses
  - 9093 Entrepreneurship
  - 9094 Adv. Entrepreneurship
  - 6641 Adv. Programming


BLUE
FARMERS OF AMERICA

STUDENTS

STATEMENT OF PURPOSE FOR STANDARDS OF STUDENT CONDUCT

The development, implementation, and enforcement of a Student Conduct Policy is intended to ensure that all students have fair access to an education. To that end, this policy sets forth those standards of behavior believed to be appropriate in the learning environment and informs all students, their parents, and the larger community of the consequences for violations of this policy.

The following are standards of student conduct established by the School Board for all students under its jurisdiction.

RESPONSIBILITIES OF PARENTS

- Monitor and require daily attendance.
- Assume responsibility for your child's behavior and teach compliance with school rules.
- Teach children skills to solve conflicts peacefully.
- Teach children to respect themselves and others.
- Know the school's rules and sanctions for violations of the rules and teach them to your child.
- Participate in policy development and implementation.
- Support the school's policy, curriculum, and programs.
- Maintain regular communication with the school.
- Bring to the attention of school officials any problem that may affect your child's behavior or academic success at school.
- Bring to the attention of school officials any information that could be used to prevent harm or bodily injury to students or staff or damage to school property.

Conduct Invoking Punitive Action

A. Generally

These student conduct rules are effective during the following times and in the following places:

1. On the school grounds during and immediately before or immediately after school hours;
2. On the school grounds at any other time when school is being used by a school group;
3. Off the school grounds at a school activity, function or event;
4. En route to and from school; and
5. At any other time that the result of the activities might impact upon the operation and administration of the school.

All conduct infractions cannot be described in the conduct policy. The school administrator has broad discretion to determine consequences for student misconduct at the school level. The range of consequences for student misconduct that can be assigned may include without limitation—student conference, parent conference, before or after school detention, in-school suspension (detention in school), Saturday school, and out-of-school suspension up to ten days. Each infraction will be dealt with on an individual basis within the conduct policy.

Students who continually disrupt the educational process and those who have multiple disciplinary infractions will be given more serious consequences as deemed appropriate by the administration.

Conduct Invoking Punitive Action

B. Offenses/Procedures/Disciplinary Options

1. Minor Classroom Disturbances

Acts which cause disruption of learning opportunities, that include excessive talking, and not being prepared for classroom instruction.

1st Offense: Teacher will monitor classroom conduct using student conferences, parental conferences, and/or detention hall.
2nd Offense: One (1) to two (2) days in-school suspension.
3rd Offense: Offenses become significant.

2. Significant Classroom Disturbances

Students shall not engage in conduct that is or is intended to be disruptive of any school activity, function or process of the school or is dangerous to the health or safety of students or others. Acts which cause substantial disruption of learning opportunities and/or threaten the safety of other students that include multiple minor offenses, profanity, obscenity, vulgarity, and disrespect.

1st Offense: Three (3) days out-of-school suspension.
2nd Offense: Five (5) days out-of-school suspension.
3rd Offense: Ten (10) days out-of-school suspension.
4th Offense: Recommendation for removal or expulsion.

3. School Disturbances

Acts which cause substantial disruption of learning opportunities and/or threaten the safety of other students which include both bomb threats, false fire alarms, and threats of harm to person/facility.

Proper authorities contacted and a ten (10) day out-of-school suspension **followed by a long-term suspension of not less than 180 school days**.

4. Visual Display of Profanity, Obscenity, and Vulgarity

A student's dress and appearance shall not be such that it causes disruption, distracts others from the educational process or creates a health or safety problem. Students must comply with specific building dress regulations and or which students will be given prior notice.

Display or possession of any article that conveys an obscene or objectionable message or advertises drugs, alcoholic beverages, or any other inappropriate items.

1st Offense: Immediate removal of objectionable article or change of clothing.
2nd Offense: Immediate removal of objectionable article or change of clothing and in-school suspension, parental notification.
3rd Offense: Immediate removal of objectionable article or change of clothing and three (3) days out- of-school suspension.

5. Improper Display of Affection

1st Offense: One (1) day in-school suspension, parental conference.
2nd Offense: Three (3) days in-school suspension.

6. Vandalism/Theft

Students shall not willfully or maliciously damage or deface any school building or other property owned or under the control of the School Board. In addition, students shall not willfully or maliciously damage or deface property belonging to or under the control of any other person at school, on a school bus or at school-sponsored events.

A student shall not intentionally take the personal property of another person without consent under duress, threat or otherwise.

a. Minor Theft or Minor Vandalism of Public or Private Property

1st Offense: Restitution unless cost of the loss or damage is prohibitive and five (5) days out-of-school suspension.
2nd Offense: Restitution unless cost of the loss or damage is prohibitive and ten (10) days out-of-school suspension.
3rd Offense: Recommendation for expulsion.

b. Major Theft or Major Vandalism of Public or Private Property

1st Offense: Restitution unless cost of the loss or damage is prohibitive,
ten (10) days out-of-school suspension, contact authorities if needed, and possible recommendation for expulsion.

7. Misbehavior on School Bus

Students shall not behave in a disruptive manner or otherwise violate Standards of Conduct while waiting for a school bus, while on the school bus or after being discharged from a school bus.

The School Bus Discipline Policy:

1st Offense: Students will be warned and a notice sent to parents to be signed and returned to the school administrator.
2nd Offense: Bus riding privileges will be removed for a period of one day for grades K-4 and two days for grades 5-12.
3rd Offense: Bus riding privileges will be removed for a period of three days for grades K-4 and five days for grades 5-12. A conference with the building administrator, parents, bus driver and student(s) will be held.
4th Offense: Bus riding privileges will be removed for the rest of the school year.

8. Weapons and Dangerous Instruments

Students shall not have in their possession any type of unauthorized firearm or other article which may be used as a weapon, regardless of whether it is commonly accepted as such. This regulation incorporates Policy JFCD.

a. Possession or bringing a handgun, pistol, rifle, or shotgun to school or to a school event**.**

1st Offense: Confiscation of object, notification of parent(s), notification of authorities, automatic expulsion that may be modified upon an appeal to the Local Education Authority.

b. Possession of any object that reasonably can be considered a weapon which includes any material, substance or implement designed or used to inflict injury or damage, or capable of being used in any threatening or coercive manner.

1st Offense: Confiscation of object, notification of parent(s), possible notification of authorities, immediate ten (10) days suspension of student, and possible recommendation for expulsion.

9. Substance Abuse (Drugs, Alcohol and/or Tobacco)

A student shall not possess, use, and/or distribute alcohol, tobacco, and/or tobacco products or electronic cigarettes, or other drugs on school property, on school buses, or during school activities, on or off school property. This includes, but may not be limited to, smokeless tobacco, anabolic steroids, look-alike drugs, drug paraphernalia, and any prescription or non-prescription drug not possessed in accordance with Policy JHCD.

A student shall not possess, procure or purchase or attempt to purchase, or be under the influence of (legal intoxication not required), or use or consume or attempt to use or consume, any of the restricted substances listed in this regulation or what is represented by or to the student to be any of the restricted substances listed in this regulation or what the student believes is any of the restricted substances in this regulation.

This regulation incorporates Policy JFCF.

Restricted Substances include alcoholic drinks, marijuana, narcotic drugs, hallucinogens, stimulants, depressants, and anything else covered by the Drug Control Act referenced below, as well as any abusable glue, paint and similar materials, anabolic steroids, and both prescription and non-prescription drugs if they are not taken according to the prescription or directions on the package, and includes anything that a student represents to be a restricted substance or which a student believes is a restricted substance.

Students shall not manufacture, give, sell, distribute or possess with intent to give, sell, or distribute marijuana or other controlled substance as defined in the Drug Control Act, Chapter 15.1 of Title 54 of the Code of Virginia.

a. Possession and/or use of Schedule I or Schedule II drugs, which does include marijuana**.**
1st Offense: Call police or juvenile authority for interview with the violator, notification of parent(s), mandatory expulsion which may be modified to suspension by the Local Education Authority under modification provision of the SDFSCA (Safe Drug-Free Schools and Community Act). Student may also be placed on probation and possibly recommended for rehabilitative resource such as, but not limited to, a health clinic for counseling, and a follow-up conference to be held at the end of the suspension/expulsion.

b. Possession and/or Use of All Drugs, (not listed in 9a.), including drug paraphernalia, except Alcohol and Tobacco
1st Offense: Call police or juvenile authority for interview with the violator, notification of parent(s), immediate ten (10) days suspension of student, possible suspension of student for the remainder of the year and/or possible expulsion. Student may also be placed on probation and possibly recommended for rehabilitative resource such as, but not limited to, a health clinic for counseling, and a follow-up conference to be held at the end of the suspension/expulsion.

c. Sale/Distribution of All Drugs except Alcohol, Tobacco, and Non-Controlled Over-the-Counter Drugs or Medications
1st Offense: Call police or juvenile authority for interview with the violator, notification of parent (s), mandatory expulsion which may be modified to suspension by the Local Education Authority under modification provision of the SDFSCA (Safe Drug-Free Schools and Community Act). Student may also be placed on probation and possibly recommended for rehabilitative resource such as, but not limited to, a health clinic for counseling, and a follow-up conference to be held at the end of the suspension/expulsion.

d. Distribution, Possession and/or Use of Alcohol (Intoxication**)**
1st Offense: Call police or juvenile authority for an interview with the violator, notification of parent(s), ten (10) days suspension, and at the discretion of the superintendent, for any period up to and including suspension for the remainder of the school year.

e. A Self-Avowed User
1st Offense: Provision of helpful resources, while maintaining confidentiality in keeping with student rights.

f. Possession or Use of Tobacco in any form including electronic cigarettes
1st Offense: Three (3) days out-of-school suspension and call police or juvenile authority
2nd Offense: Five (5) days out-of-school suspension and call police or juvenile authority
3rd Offense: Ten (10) days out-of-school suspension and call police or juvenile authority

10. Violence

Threats of Intimidation

Students shall not make any verbal or physical threat of bodily injury or use of force directed toward another person for the purpose of extortion or for any other reason.

Assault and Battery

A student shall not assault or commit battery upon another person. Voluntary fighting resulting in physical injury to another person shall be considered assault and battery.

Physical Assault includes any physical confrontation that may result in no injury, minor injury, or serious injury that includes, but may not be limited to, kicking, shoving, pushing, hitting, and fighting.

Battery is the unlawful application of force to the person of another.

Bullying
A student, either individually or as a part of a group, shall not harass or bully others. Prohibited conduct includes, but is not limited to, physical intimidation, taunting, name-calling, and insults and any combination of prohibited activities. Prohibited conduct includes verbal conduct consisting of comments regarding race, gender, religion, physical abilities or characteristics or associates of the target person.

1st Offense: Warning and mandatory parent/guardian conference within 24 hours. Mandatory participation in bullying program using Virginia Department of Education resources with school counselor.
2nd Offense: Minimum of five (5) days OSS up to a maximum of ten (10) days OSS with a mandatory parent conference before the student may return.
Subsequent Offenses: Recommendation to Disciplinary Committee for expulsion of not less than 180 days. The parent/guardian must request a hearing before the Board before the student may return to the regular school setting.

Harassment
A student shall not harass another student or any school employee, volunteer, student teacher or any other person present in school facilities or at school functions in violation of Policy JFHA/GBA Sexual Harassment/Harassment Based on Race, National Origin, Disability and Religion.

Hazing
Students shall not engage in hazing. Hazing means to recklessly or intentionally endanger the health or safety of a student or students or to inflict bodily harm on a student or students in connection with or for the purpose of initiation, admission into or affiliation with or as a condition for continued membership in a club, organization, association, fraternity, sorority, or student body regardless of whether the student or students so endangered or injured participated voluntarily in the relevant activity.
The principal of any school at which hazing which causes bodily injury occurs shall report the hazing to the local Commonwealth Attorney. Hazing, as defined above, is a Class 1 misdemeanor which may be punished by confinement in jail for up to 12 months and a fine of up to $2,500, or both, in addition to any disciplinary consequences which may be imposed under this policy. In addition, any person receiving bodily injury by hazing has a right to sue, civilly, the person or persons guilty thereof, whether adults or infants. See Va. Code 18.2-56.

Gang Activity/Association
The School Board acknowledges the existence of gangs in the community and the threat they pose to the educational environment. Therefore, students shall not engage in gang activity on school grounds, on school buses or on any school sponsored activity. A gang is defined as any group of two or more persons whose purpose includes:

- commission of illegal acts
- participation in activities that threaten the safety of persons or property
- disruption of the school activities
- creation of an atmosphere of fear and intimidation

Gang activity is defined as:

- wearing, using, distributing, displaying, or selling any clothing, jewelry, emblem, badge, symbol, sign, or other thing that is evidence of membership or affiliation in any gang;
- committing any act or omission, or using any speech, either verbal or non-verbal (such as gestures or hand- shakes) showing membership or affiliation in a gang;
- using any speech or committing any act or omission in furtherance of the interests of any gang, including: (a) soliciting, hazing, and initiating others for membership in any gang, (b) requesting any person to pay protection or otherwise intimidating or threatening any person, (c) committing any other illegal act or other violation of school policy, and (d) inciting other students to act with physical violence;
- inappropriate congregating, bullying, harassment, intimidation, degradation, disgrace and/or related activities which are likely to cause bodily danger, physical harm, or mental harm to students, employees or visitors.

Students shall be subject to disciplinary action in accordance with Tazewell County Public School Policy and Regulation JFC for participating in gang activity.

Self Defense

Students are subject to disciplinary action for misconduct. Cases for which self-defense is claimed must meet the following criteria: (1) the claimant must not have provoked or behaved in a manner to cause the incident; (2) the claimant must have had reasonable fear of danger of harm; and (3) the claimant used no more force than needed for protection from the threatened harm. Such incidents should be reported immediately to school officials. When claims of self-defense have been established, the administrator shall: (1) allow the student to present his version of what occurred and (2) review circumstances and relevant information from others pertaining to the incident, including relationships and previous patterns of interaction among the students involved. Findings, from the review of circumstances and other relevant information should be considered in determining appropriate corrective disciplinary action. Claims of self-defense do not constitute a valid defense against possession or use of a weapon on school property or at any school-sponsored activity. Weapons are prohibited on school property and at school-sponsored events.

a. Offenses of arguing, disagreement and threatening, but no fighting
1st Offense: Conference with student using conflict resolution strategies, notification of parent (s) and one (1) day in-school suspension.
2nd Offense: Three (3) days in-school suspension.
3rd Offense: Three (3) days out-of-school suspension.
4th Offense: Five (5) days out-of-school suspension.

b. Offenses of fighting, threatening and/or intimidation of another student or students, but not of extreme nature and students are cooperative**.**
1st Offense: Conference with student, using conflict resolution strategies, notification of parent (s), and three (3) days out-of-school suspension.
2nd Offense: Five (5) days out-of-school suspension.
3rd Offense: Ten (10) days out-of-school suspension and possible recommendation for expulsion.

c. Offenses included in 10b but of Extreme Nature
1st Offense: Notification of parent (s), authorities, superintendent, and immediate ten (10) days out-of-school suspension and possible recommendation for expulsion.

d. Incidents of assault and battery involving students to School Board employees
VERBAL—extreme cussing or verbal abuse.
PHYSICAL—grabbing, striking, hitting, kicking, or otherwise physically abusing.
Notification of parent (s) and superintendent, immediate ten (10) days out-of-school suspension and possible recommendation for expulsion.

e. Incidents of sexual harassment of either student to student or student to employee of the School Board. Immediately report incident to the Supervisor of Human Resources.

11. Gambling
A student shall not bet money or other things of value, or knowingly play or participate in any game involving such a bet, on school property or during any school related activity.
1st Offense: Three (3) days in-school suspension.
2nd Offense: One (1) day out-of-school suspension.
Severe violation of gambling policy will result in suspension and possible expulsion, authorities will be notified.

12. Sale of, attempted sale of, or distribution of any object or substance not authorized by the administration.
(ex. Computer games, baseball cards, candy, etc.)
1st Offense: One (1) day in-school suspension.
2nd Offense: Two (2) days in-school suspension.
3rd Offense: Two (2) days out-of-school suspension.

13~~A~~. This section of JFC-R.1 ~~(number 13A)~~ applies to high school, middle school, and elementary students ~~only~~.

~~High School~~ Possession of Electronic or Cellular Communication Devices and Smart Watches

Students may possess Electronic and Cellular Communication Devices and Smart Watches on Tazewell County Public Schools (TCPS) property and at sponsored activities. The information that follows establishes:

- A set of guidelines for proper use of the devices.
- Disciplinary actions for violation of the guidelines.
- A (TCPS) agreement form provided by the student's home school administration for parents and students to sign prior to the administration granting approval for use of the devices established in this Policy.
- **School administration may approve clubs, groups, or individual students cell phone usage during the academic day for medical or instructional reasons.**

Guidelines:

1. Students may ~~possess or~~ house electronic or cellular communication devices on school property during the operational hours of the regular school day.
2. Use is permitted during non-instructional times – prior to the beginning of the instructional school day (8:00 a.m.) and after dismissal from the instructional school day (3:00 p.m.) ~~class, after class, during breaks, at lunch, and after dismissal from school~~.
3. Ear-buds or head phones may not be used ~~with the exception that one ear be uncovered while moving through hallways during class changes~~.
4. Device(s) ~~may~~ must be silenced and housed in lockers for middle and high school students and in backpacks for elementary students ~~or remain in the student's possession~~.
5. Cellular devices will not be used for instructional purposes. Students must use school issued Chromebooks or other school issued devices for classroom instructional activities. ~~Teachers have broad discretion on the control of communication devices in their classrooms:~~
   - ~~Device(s) may be used for instructional purposes at the discretion of the teacher, provided instructional use is written into the teacher's lesson plan, and with permission of the administration.~~
6. At **no time** during the instructional school day will communication devices be used to take pictures, videos, or audio recordings ~~without school administrator approval~~:
   - Anytime during the instructional school day.
   - In bathrooms or dressing rooms (physical education or athletic).
   - On any form of TCPS transportation.
7. Communication devices will not be permitted in any testing environment.
8. Electrical access for charging communication devices is not the responsibility of TCPS.
9. All communication devices will be silenced:
   - During the school day.
   - In student lockers.
   - On any form of TCPS transportation.
10. **No Tolerance** - Dissemination of information via audio recordings, pictures, or videos that results in student conflict, school disruption, and/or involvement of law enforcement.
11. Tazewell County Public Schools will assume no financial restitution or replacement responsibility under any circumstance for the loss, theft, or damage of a student's personal Electronic Communication or Cellular Device, Smart Watch, or peripheral devices used with any device on TCPS property or at TCPS sponsored activity or event.

Disciplinary Actions for Misuse of Personal Electronic or Cellular Communication Devices and Smart Watches

Less Severe Offenses – Device used during instructional time, device sound or vibration that disrupts class, using someone else's device without permission, wearing both earbuds or headphones in hallway during class changes, and displaying disrespectful attitude when being corrected for violating agreement and policy.

~~**1st Offense:** Contact parent and conference with student regarding guidelines and agreement.~~

1st ~~2nd~~ **Offense:** Administration confiscation of device, notify parent, and relinquish to parent.

2nd ~~3rd~~ **Offense:** Administration confiscation of device, notify parent, relinquish to parent, and one (1) day in-school suspension.

3rd ~~4th~~ **Offense:** Administration confiscation of device, notify parent, relinquish to parent, and three (3) day in-school suspension.

4th ~~5th~~ **Offense:** Administration confiscation of device, notify parent, relinquish to parent, and five (5) days at the TCPS Placement Academy.

5th ~~6th~~ **Offense:** Considered an act of defiance resulting in loss of privilege to possess device on TCPS property, parent notification, and relinquishing of device to parent. Refer to Tazewell County School Board Policy Regulation JFC-R.1 B, number 3 under Minor Classroom Disturbances -- 3rd Offense: Offenses become significant; and the definition for Significant Classroom Disturbances under number 2 -- Students shall not engage in conduct that is or is intended to be disruptive of any school activity, function or process of the school or is dangerous to the health or safety of students or others. Acts which cause substantial disruption of learning opportunities and/or threaten the safety of other students that include multiple minor offenses, profanity, obscenity, vulgarity, and disrespect.

Severe Offenses - Dissemination of information in any format including, but not limited to, Social Media transmitted via electronic or other cellular device (including Smart Watches or other Smart technology) that results in student conflict, school disruption, and/or involvement of law enforcement.

1st Offense: Loss of privilege to possess device on TCPS property and five (5) day out-of-school suspension.
2nd Offense: Ten (10) day out-of-school suspension.
3rd Offense: Ten (10) day out-of-school suspension with recommendation TCPS School Board Disciplinary Committee for long term suspension up to 45 days or expulsion of 365 days.

~~13B. This section of JFC-R.1 (number 13B) applies to middle school students only.~~

~~**Middle School - Possession of Electronic and Cellular Communication Devices and Smart Watches**~~

~~**Students may possess Electronic and Cellular Communication Devices and Smart Watches on Tazewell County Public Schools (TCPS) property and at sponsored activities. The information that follows establishes:**~~

- ~~**A set of guidelines for proper use of the devices.**~~
- ~~**Disciplinary actions for violation of the guidelines.**~~
- ~~**A (TCPS) agreement form provided by the student's home school administration for parents and students to sign prior to the administration granting approval for use of the devices established in this Policy.**~~

~~**Guidelines:**~~

1. ~~Use is permitted during non-instructional times – prior to the beginning of the instructional school day and after dismissal from the instructional school day.~~
2. ~~Device(s) must be housed by the student in their respective locker.~~
3. ~~Teachers have broad discretion on the control of communication devices in their classrooms:~~
   - ~~Device(s) may be used for instructional purposes at the discretion of the teacher, provided instructional use is written into the teacher's lesson plan, and with permission of the administration.~~
4. ~~At no time will communication devices be used to take pictures, videos, or audio recordings without school administrator approval:~~
   - ~~Anytime during the instructional school day.~~
   - ~~In bathrooms or dressing rooms (physical education or athletic).~~
   - ~~On any form of TCPS transportation.~~
5. ~~Communication devices will not be permitted in any testing environment.~~
6. ~~Electrical access for charging communication devices is not the responsibility of TCPS.~~
7. ~~All communication devices will be silenced:~~
   - ~~During the school day.~~
   - ~~In student lockers.~~
   - ~~On any form of TCPS transportation.~~
8. ~~**No Tolerance** - Dissemination of information via audio recordings, pictures, or videos that results in student conflict, school disruption, and/or involvement of law enforcement.~~
9. ~~Tazewell County Public Schools will assume no financial restitution or replacement responsibility under any circumstance for the loss, theft, or damage of a student's personal Electronic Communication or Cellular Device, Smart Watch, or peripheral devices used with any device on TCPS property or at TCPS sponsored activity or event.~~

~~**Disciplinary Actions for Misuse of Personal Electronic or Cellular Communication Devices and Smart Watches**~~

~~**Less Severe Offenses - Device removed from student's locker at any time during the instructional day, unless the teacher and administration grant permission to remove for instructional purposes.**~~

~~**1st Offense:** Contact parent and conference with student regarding guidelines and agreement.~~
~~**2nd Offense:** Administration confiscation of device, notify parent, and relinquish to parent.~~
~~**3rd Offense:** Administration confiscation of device, notify parent, relinquish to parent, and one (1) day in-school suspension.~~
~~**4th Offense:** Administration confiscation of device, notify parent, relinquish to parent, and three (3) day in-school suspension.~~
~~**5th Offense:** Administration confiscation of device, notify parent, relinquish to parent, and five (5) days at the TCPS Placement Academy.~~
~~**6th Offense:** Considered an act of defiance resulting in loss of privilege to possess device on TCPS property, parent notification, and relinquishing of device to parent. Refer to Tazewell County School Board Policy Regulation JFC-R.1-B, number 3 under Minor Classroom Disturbances – 3rd Offense: Offenses become significant; and the definition for Significant Classroom Disturbances under number 2 – Students shall not engage in conduct that is or is intended to be disruptive of any school activity, function or process of the school or is dangerous to the health or safety of students or others. Acts which cause substantial disruption of learning opportunities and/or threaten the safety of other students that include multiple minor offenses, profanity, obscenity, vulgarity, and disrespect.~~

Severe Offenses - Dissemination of information in any format including, but not limited to, Social Media transmitted via electronic or other cellular device (including Smart Watches or other Smart technology) that results in student conflict, school disruption, and/or involvement of law enforcement.

1st Offense: Loss of privilege to possess device on TCPS property and five (5) day out - of-school suspension.

2nd Offense: Ten (10) day out-of-school suspension.

3rd Offense: Ten (10) day out-of-school suspension with recommendation TCPS School Board Disciplinary Committee for long term suspension up to 45 days or expulsion of 365 days.

13C. This section of JFC-R.1 (number 13C) applies to elementary school students only.

Elementary School - Possession of Electronic and Cellular Communication Devices and Smart Watches

Students may possess Electronic and Cellular Communication Devices and Smart Watches on Tazewell County Public Schools (TCPS) property and at sponsored activities. The information that follows establishes:

- **A set of guidelines for proper use of the devices.**
- **Disciplinary actions for violation of the guidelines.**
- **A (TCPS) agreement form provided by the student's home school administration for parents and students to sign prior to the administration granting approval for use of the devices established in this Policy.**

Guidelines:

1. Use is permitted during non-instructional times – prior to the beginning of the instructional school day and after dismissal from the instructional school day.
2. Device(s)must be housed by the student in their backpack.
3. Teachers have broad discretion on the control of communication devices in their classrooms:
   - Device(s) may be used for instructional purposes at the discretion of the teacher, provided instructional use is written into the teacher's lesson plan, and with permission of the administration.
4. At no time will communication devices be used to take pictures, videos, or audio recordings without school administrator approval:
   - Anytime during the instructional school day.
   - In bathrooms or dressing rooms (physical education or athletic).
   - On any form of TCPS transportation.
5. Communication devices will not be permitted in any testing environment.
6. Electrical access for charging communication devices is not the responsibility of TCPS.
7. All communication devices will be silenced:
   - During the school day.
   - In student backpacks.
   - On any form of TCPS transportation.
8. **No Tolerance** - Dissemination of information via audio recordings, pictures, or videos that results in student conflict, school disruption, and/or involvement of law enforcement.
9. Tazewell County Public Schools will assume no financial restitution or replacement responsibility under any circumstance for the loss, theft, or damage of a student's personal Electronic Communication or Cellular Device, Smart Watch, or peripheral devices used with any device on TCPS property or at TCPS sponsored activity or event.

Disciplinary Actions for Misuse of Personal Electronic or Cellular Communication Devices and Smart Watches

Less Severe Offenses – Device removed from backpack at any time during the instructional day, unless the teacher and administration grant permission to remove for instructional purposes.

1st Offense: Contact parent and conference with student regarding guidelines and agreement.

2nd Offense: Administration confiscation of device, notify parent, and relinquish to parent.

3rd Offense: Administration confiscation of device, notify parent, relinquish to parent, and one (1) day in-school suspension.

4th Offense: Administration confiscation of device, notify parent, relinquish to parent, and three (3) day in-school suspension.

5th Offense: Administration confiscation of device, notify parent, relinquish to parent, and five (5) days in-school suspension.

6th Offense: Considered an act of defiance resulting in loss of privilege to possess device on TCPS property, parent notification, and relinquishing of device to parent. Refer to Tazewell County School Board Policy Regulation JFC-R.1-B, number 3 under Minor Classroom Disturbances – 3rd Offense: Offenses become significant; and the definition for Significant Classroom Disturbances under number 2 – Students shall not engage in conduct that is or is intended to be disruptive of any school activity, function or process of the school or is dangerous to the health or safety of students or others. Acts which cause substantial disruption of learning opportunities and/or threaten the safety of other students that include multiple minor offenses, profanity, obscenity, vulgarity, and disrespect.

Severe Offenses - Dissemination of information in any format including, but not limited to, Social Media transmitted via

~~**electronic or other cellular device (including Smart Watches or other Smart technology) that results in student conflict, school disruption, and/or involvement of law enforcement.**~~

~~**1st Offense:** Loss of privilege to possess device on TCPS property and five (5) day out-of-school suspension.~~
~~**2nd Offense:** Ten (10) day out-of-school suspension.~~
~~**3rd Offense:** Ten (10) day out-of-school suspension with recommendation TCPS School Board Disciplinary Committee for long term suspension up to 45 days or expulsion of 365 days.~~

14. Possession of Laser Pointers, Musical Devices (CD players, electronic toys, etc.)
    1st Offense: Conference with student, confiscation until parent (s) come to school and claim device.
    2nd Offense: Confiscation and three (3) days in-school suspension.
    3rd Offense: Confiscation and three (3) days out-of-school suspension.
15. Leaving School Without Permission/ Skipping Class
    1st Offense: One (1) day Saturday School.
    2nd Offense: Two (2) days Saturday School and referral to Attendance Officer.
16. Refusing or Disturbing In-School Suspension
    1st Offense: An out-of-school suspension the same number of days as in-school suspension.
    2nd Offense: An out-of-school suspension the same number of days as in-school suspension with student not assigned ISS again.
17. Refusing or Disturbing Saturday School
    1st Offense: Two (2) days out-of-school suspension for each day of Saturday School.
    2nd Offense: Three (3) days out-of-school suspension for each day of Saturday School and student will not be assigned Saturday School again.
18. Violation of Acceptable Use Policy
    Students shall abide by the Tazewell School Division's Acceptable Computer Use Policy and Regulation.
    1st Offense: Student/Teacher/Administrator conference.
    2nd Offense: Suspension/revocation of Internet access for five (5) days and parental conference.
    3rd Offense: Suspension/revocation of Internet access for ten (10) days. Severe violations of Acceptable Use Policy will result in revocation of access privilege, out-of-school suspension, and possible legal action.

C. Other Conduct

In addition to these specific standards, students shall not engage in any conduct which materially and substantially disrupts the ongoing educational process or which is otherwise a violation of federal, state or local law.

1. Cheating

Students shall not cheat, plagiarize or knowingly make false statements with respect to any assigned school work or tests.

2. Trespass

The student shall not trespass on school property or use school facilities without proper authority or permission, or during a period of suspension or expulsion.

3. Reports of Conviction or Adjudication of Delinquency Pursuant to 16.1-305.1

Students convicted or adjudicated delinquent of an offence listed in the Code of Virginia, 1950 as amended, 16.1-305.1, may be suspended or expelled.

4. Felony Charges

Students charged with any offense, wherever committed, that would be a felony if committed by an adult may be disciplined and/or required to participate in prevention/intervention activities.

Alternative Education Program

The Disciplinary Committee may require any student who has been (1) charged with an offense relating to the laws of Virginia, or with a violation of school board policies, on weapons, alcohol or drugs, or intentional injury to another person; (2) found guilty or not innocent of an offense relating to Virginia's laws on weapons, alcohol, or drugs, or of a crime that resulted in or could have resulted in injury to others, or of an offense that is required to be disclosed to the superintendent of the school division pursuant to Va. Code 16.1-260.G.; (3) found to have committed a serious offense or repeated offenses in violation of school board policies; (4) suspended pursuant to Va. Code 22.1-277.05; or (5) expelled pursuant to Va. Code 22.1-277.07, or 22.1-277.08 or subsection B of Va. Code 22.1-277, to attend such an alternative education program.

Conduct Invoking Punitive Action

Consideration for Disciplining Students With Disabilities

Removal of students with disabilities shall be in accordance with state and federal laws and regulations. See the Virginia Department of Education publication, Discipline of Students with Disabilities, Technical Assistance Resource Document.

Intentional Injury To Others

The safety of students in Tazewell County Public Schools is paramount for all educators, as well as for parents and communities. Incidents of crime, violence, and substance abuse on school property present an ongoing challenge to school officials.

The threat of violence and disruptive behavior in our schools seriously affect the quality of life for students, as well as their ability to reach their full academic potential. To ensure safe and orderly learning environments, administrative personnel have developed and will implement policies that are firm, fair, and applied consistently.

Approved by the School Board: June 9, 1986
Amended by the School Board: July 12, 1999
Amended by the School Board: June 12, 2000
Amended by the School Board: July 9, 2001
Amended by the School Board: July 12, 2004
Amended by the School Board: November 8, 2004
Amended by the School Board: June 13, 2005
Amended by the School Board: February 12, 2007
Amended by the School Board: March 13, 2007
Amended by the School Board: June 10, 2013
Amended by the School Board: July 14, 2014
Amended by the School Board: August 11, 2014
Amended by the School Board: March 9, 2015
Amended by the School Board: July 13, 2015
Amended by the School Board: March 13, 2017
Amended by the School Board: April 8, 2019
Amended by the School Board: October 14, 2019 for effective date of November 1, 2019

PROPOSED POLICY

GA-R.2 GA-R.2

CELL PHONE USAGE FOR INSTRUCTIONAL STAFF

Cell Phone Usage for instructional staff (teachers/aides) within classroom setting:

Cell phones are permitted and allowed in the classroom. Due to safety practices it is encouraged that cell phones be accessible by employees and that the division approved Rave Panic Button application be downloaded for school use.

During instructional time all classroom personnel should not:

1. Use cell phones for personal reasons.
2. Access social media and/or post pictures/comments to social media.
3. Text message for personal or non-emergency needs.
4. Allow students to use teacher/aide cellular device(s).
5. Download/stream music, movies, or other files that use large amounts of bandwidth.

All teachers have a division issued computer and/or laptop in the classroom. These devices should be used for all instructional needs. If there is an issue accessing instructional materials, the teacher or administrator should contact TCPS technology staff for access.

MARK-UP VERSION

File: IIA

INSTRUCTIONAL MATERIALS

Generally

The BLANK School Board is responsible for the selection and use of instructional materials.

The superintendent or superintendent's designee creates and updates, as necessary, guidelines and procedures for the selection of instructional materials. The guidelines and procedures are designed to ensure that appropriate instructional materials are selected and provide an opportunity for the professional staff and community to participate and be informed on the selection and use of instructional materials.

Parents may inspect, on request, any instructional material used as part of their student's curriculum.[1]

BLANK School Board ensures parental notification of any instructional material that includes sexually explicit content.

BLANK School Board provides nonexplicit instructional material and related academic activities to any student whose parent requests that the student be provided with such instructional material and/or activities.

The superintendent is responsible for creating, implementing, and periodically updating procedures for implementing this policy. Those procedures will include

- a process for identifying instructional materials, including supplementary materials, with sexually explicit content;
- a process for identifying, prior to the start of each school year, any instructional material that includes sexually explicit content that may be used during the upcoming school year;
- a process by which principals will provide written notice[2] to parents at least 30 days prior to the use of any instructional materials with sexually explicit content, that (a) specifically identifies the instructional materials with sexually explicit content, (b) informs parents of their right to review such instructional materials, and (c) informs parents of their right to have their child use, upon request, in a

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] If the division has established any applicable procedures for granting a request by a parent for access to instructional materials, a reference to those procedures should be included here.

[2] The superintendent's procedures should specify how the written notice will be provided, for example, by syllabi, learning management systems, U.S. mail, e-mail, in person at a parent-teacher meeting, or other means.

non-punitive manner, alternative instructional materials that do not include sexually explicit content;

- a process by which parents may change their decision with respect to the use of alternative instructional materials by providing written notice;
- a process for maintaining a current list of instructional materials with sexually explicit content by grade and subject matter on the division's website; and
- a process for online access for parental review of instructional materials that include sexually explicit content unless such review is not technically feasible or is prohibited by copyright protection. The process shall include provisions requiring schools to have instructional materials including sexually explicit content available for review by parents.

Definitions

"Instructional material" and "instructional materials" mean any content used by one or more students for an educational purpose in connection with BLANK Public Schools regardless of (a) its format, whether printed, representational, audiovisual, electronic, or digital (such as materials, social media content, and software applications accessible through the internet), or (b) the time, place and manner in which the content is used. Library materials are considered instructional materials when used (a) for completion of an assignment from BLANK Public Schools, or (b) as part of an academic or extracurricular education program conducted by BLANK Public Schools. They include any division, school, and/or classroom purchased or created assessments. They do not include standardized national or state assessments, such as ACT, SAT, NAEP (National Assessment of Educational Progress), AP (Advanced Placement) or SOL (Standards of Learning) exams.

"Nudity" means a state of undress so as to expose the human male or female genitals, pubic area or buttocks with less than a full opaque covering, or the showing of the female breast with less than a fully opaque covering of any portion thereof below the top of the nipple, or the depiction of covered or uncovered male genitals in a discernibly turgid state.

"Parent" or "parents" means any parent, guardian, legal custodian, or other person having control or charge of a child.

"Sadomasochistic abuse" means actual or explicitly simulated flagellation or torture by or upon a person who is nude or clad in undergarments, a mask or bizarre costume, or the condition of being fettered, bound or otherwise physically restrained on the part of one so clothed.

"Sexually explicit content" means (a) any description of or (b) any picture, photograph, drawing, motion picture film, digital image or similar visual representation depicting sexual bestiality, a lewd exhibition of nudity, as defined in this policy, sexual excitement, sexual conduct or sadomasochistic abuse, as defined in this policy,

coprophilia, urophilia, or fetishism. Instructional materials shall not be designated as sexually explicit based solely on the sexual orientation of the characters therein.

Adopted:

_____

_____

Legal Refs.: 20 U.S.C. § 1232h.

Code of Virginia, 1950, as amended, ~~§ 22.1-16.~~ §§ 2.2-2827, 18.2-390, 22.1-1, 22.1-16.8.

8 VAC 20-720-160.

Cross Ref.:

IGAH	Family Life Education
IGBC	Parent and Family Engagement
IIAA	Textbook ~~Adoption, Selection,~~ Selection, Adoption, and Purchase
IIAB	Supplementary Materials Selection and Adoption
IIBD	School Libraries/Media Centers
IIBEA/GAB	Acceptable Computer System Use
INB	Teaching About Controversial Issues
JOB	Administration of Surveys and Questionnaires
KLB	Public Complaints About Learning Resources

VIRGINIA: AT A REGULAR MEETING OF THE TAZEWELL COUNTY SCHOOL BOARD, HELD AT THE TAZEWELL COUNTY CAREER AND TECHNICAL CENTER STUDENT CENTER, LOCATED AT 260 ADVANTAGE DRIVE, IN THE TOWN OF TAZEWELL, VIRGINIA, 24651, ON THE 13TH DAY OF FEBRUARY, 2023, THE FOLLOWING RESOLUTION WAS ADOPTED, UPON A MOTION AND SECOND:

Resolution No.: _____ Date: February 13, 2023

A RESOLUTION DECLARING THE FORMER CLIFFIELD SCHOOL AS SURPLUS AND DEDICATING SAID PROPERTY TO THE TAZEWELL COUNTY BOARD OF SUPERVISORS

WHEREAS, on August 8, 1916, W.M. Turner & Rachel Turner as husband and wife deeded and conveyed unto the School Trustees of Maiden Springs Magisterial District of Tazewell County, Virginia, the predecessor in interest of the Tazewell County School Board (hereafter, "the School Board"), a parcel of real property for the purposes of construction and operation of a schoolhouse in the Cliffield community of Tazewell County, Virginia, which deed is recorded in the Tazewell County Circuit Court Clerk's Office in Deed Book 81, Page 827;

WHEREAS, the School Board constructed and operated the Cliffield School, being a primary school for the Cliffield community of Tazewell County, Virginia, located at 316 Earls Branch Road, Pounding Mill, VA 24637, for many decades thereafter;

WHEREAS, upon population decrease in the Cliffield community of Tazewell County, Virginia, the School Board consolidated students of the Cliffield School into Cedar Bluff Elementary School, which caused use of the Cliffield School for public education to cease;

WHEREAS, subsequent to holding the Cliffield School and utilizing the Cliffield School for storage for many years, the School Board hereby **FINDS** that it has no use for the real property, building, and appurtenances of the former Cliffield School, and that such real property is surplus; and

WHEREAS, the School Board wishes to formally note and record its conveyance of the former Cliffield School property to the Tazewell County Board of Supervisors;

NOW THEREFORE, the Tazewell County School Board does hereby **RESOLVE** that, pursuant to Section 22.1-129 of the Code of Virginia (1950), as amended, the School Board has no use for the building, land, and appurtenances upon the site formerly known as the Cliffield School located at 316 Earls Branch Road, Pounding Mill, VA 24637; that said property is surplus; and that the School Board wishes to convey said property to the Tazewell County Board of Supervisors.

Be it **FURTHER RESOLVED** that the School Board does hereby direct the Chairman of the School Board to execute a proper deed with an attested copy of this Resolution; record such Deed in the Tazewell County Circuit Court Clerk's Office; and deliver the Deed to the Tazewell County Board of Supervisors.

Be it **FURTHER RESOLVED** that an attested copy of this *Resolution* be filed with the Tazewell County Administrator.

It is so **RESOLVED** this 13th day of February, 2023.

RECORDED VOTE:

MEMBERS PRESENT: _____
MEMBERS ABSENT: _____
AYES: _____
NAYS: _____
ABSTENTIONS: _____

ATTEST:

_____ _____
Dr. Christopher Stacy
Superintendent

Erik Robinson
Chairperson – School Board

VIRGINIA: AT A REGULAR MEETING OF THE TAZEWELL COUNTY SCHOOL BOARD, HELD AT THE TAZEWELL COUNTY CAREER AND TECHNICAL CENTER STUDENT CENTER, LOCATED AT 260 ADVANTAGE DRIVE, IN THE TOWN OF TAZEWELL, VIRGINIA, 24651, ON THE 13TH DAY OF FEBRUARY, 2023, THE FOLLOWING RESOLUTION WAS ADOPTED, UPON A MOTION AND SECOND:

Resolution No.: _____ Date: February 13, 2023

A RESOLUTION DECLARING THE FORMER PISGAH SCHOOL AS SURPLUS AND DEDICATING SAID PROPERTY TO THE TAZEWELL COUNTY BOARD OF SUPERVISORS

WHEREAS, one of the first schools constructed and operated in Tazewell County, Virginia was the Pisgah School, nearby to the site of the first settlements in Tazewell County, Virginia, operated by School Trustees of Jeffersonville Magisterial District of Tazewell County, Virginia, the predecessor in interest of the Tazewell County School Board (hereafter, "the School Board");

WHEREAS, the School Board constructed and operated the Pisgah School, being a primary school for the Pisgah community of Tazewell County, Virginia, located along Crab Orchard Road, being Tax Map No. 112 A 0004, for many decades thereafter;

WHEREAS, upon population decrease in the Pisgah community of Tazewell County, Virginia, the School Board consolidated students of the Pisgah School into the Tazewell, Virginia area public schools, which caused use of the Pisgah School for public education to cease;

WHEREAS, subsequent to holding the Pisgah School and utilizing the Pisgah School for storage for many years, the School Board hereby **FINDS** that it has no use for the real property, building, and appurtenances of the former Pisgah School, and that such real property is surplus; and

WHEREAS, the School Board wishes to formally note and record its conveyance of the former Pisgah School property to the Tazewell County Board of Supervisors;

NOW THEREFORE, the Tazewell County School Board does hereby **RESOLVE** that, pursuant to Section 22.1-129 of the Code of Virginia (1950), as amended, the School Board has no use for the building, land, and appurtenances upon the site formerly known as the Pisgah School, located along Crab Orchard Road, being Tax Map No. 112 A 0004; that said property is surplus; and that the School Board wishes to convey said property to the Tazewell County Board of Supervisors.

Be it **FURTHER RESOLVED** that the School Board does hereby direct the Chairman of the School Board to execute a proper deed with an attested copy of this Resolution; record such Deed in the Tazewell County Circuit Court Clerk's Office; and deliver the Deed to the Tazewell County Board of Supervisors.

Be it **FURTHER RESOLVED** that an attested copy of this *Resolution* be filed with the Tazewell County Administrator.

It is so **RESOLVED** this 13th day of February, 2023.

RECORDED VOTE:

MEMBERS PRESENT: _____
MEMBERS ABSENT: _____
AYES: _____
NAYS: _____
ABSTENTIONS: _____

ATTEST:

_____ _____
Dr. Christopher Stacy
Superintendent

Erik Robinson
Chairperson – School Board

Proposed 2023-2024 TCPS Academic Calendar Vote

Please review the proposed calendars by clicking this link: Proposed 2023-2024 Academic Calendars

* Required

1. Email *

2. Please vote for the calendar of your choice. *

Mark only one oval.

- Draft A
- Draft B

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Rigor • Relevance • Relationships

TAZEWELL County Public Schools

180 Days
83 Days 1st Semester
97 Days 2nd Semester

DRAFT A

2023-2024 SCHOOL YEAR CALENDAR

IMPORTANT DATES

Aug. 14	Professional Development Day
Aug. 15	Teacher Work Day
Aug. 16	Teacher Work Day
Aug. 17	First Days of School for Students (1 1/2 Hour Early Dismissal)
Aug. 18	Students (1 1/2 Hour Early Dismissal)
Sept. 4	Labor Day Holiday
Sept. 25	End of the 1st Six Weeks (27 days)
Nov. 2	End of the 2nd Six Weeks (28 days)
Nov. 3	Teacher Work Day
Nov. 6-7	Fall Break (No School)
Nov. 22-24	Thanksgiving Break
Dec. 20	End of 3rd Six Weeks (28 days) / End of First Semester (83 days)
Dec. 21-Jan. 2	Winter Break for Staff
Dec. 21-Jan. 7	Winter Break for Students
Jan. 1	New Years Holiday
Jan. 3	First Day back for Staff / Professional Development Day
Jan. 4-5	Teacher Work Days
Jan. 8	First Day back for Students / Start of 2nd Semester
Jan. 15	Martin Luther King Day Holiday
Feb. 19	End of the 4th Six Weeks (30 days)
Mar. 29	Good Friday Holiday (Guaranteed)
Apr. 1-2	Staff Appreciation Days (Guaranteed)
Apr. 10	End of 5th Six Weeks (34 days)
May 27	Memorial Day Holiday
May 28	Last Day of School for Students (33 days); End of 6th Six Weeks and Second Semester (97 days)
May 29	Teacher Work Day

Staff Development

36 Total Hours—Required (*Twelve (12) hours are built into the 2023-2024 instructional calendar. The additional twenty-four (24) hours are to be scheduled with the building administration.*)

7 Paid Holidays

Labor Day
Thanksgiving Day
Christmas Day
New Year's Day
Martin Luther King Day
Good Friday
Memorial Day

200 Days

180	Instructional Days
7	Paid Holidays
6	Work Days
2	Staff Appreciation Days
3	Flex Days
2	Professional Development

Closed | Early Dismissal | Teacher Workday | Professional Development

July 2023

Su	M	Tu	W	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023

Su	M	Tu	W	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023

Su	M	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023

Su	M	Tu	W	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023

Su	M	Tu	W	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023

Su	M	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024

Su	M	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024

Su	M	Tu	W	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024

Su	M	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024

Su	M	Tu	W	Th	Fr	Sa
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14	15	16	17	18	19	20
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May 2024

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12	13	14	15	16	17	18
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June 2024

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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Rigor • Relevance • Relationships

TAZEWELL County Public Schools

180 Days
88 Days 1st Semester
92 Days 2nd Semester

DRAFT B

2023-2024 SCHOOL YEAR CALENDAR

IMPORTANT DATES

Aug. 7	Professional Development
Aug. 8	Teacher Work Day
Aug. 9	Teacher Work Day
Aug. 10	First Days of School for Students (1 1/2 Hour Early Dismissal)
Aug. 11	Students (1 1/2 Hour Early Dismissal)
Sept. 4	Labor Day Holiday
Sept. 22	End of the 1st Six Weeks (31 days)
Nov. 2	End of the 2nd Six Weeks (29 days)
Nov. 3	Teacher Work Day (No Students)
Nov. 6-7	Fall Break (No School)
Nov. 22-24	Thanksgiving Break
Dec. 20	End of 3rd Six Weeks (28 days) / End of First Semester (88 days)
Dec. 21-Jan. 2	Winter Break for Staff
Dec. 21-Jan. 7	Winter Break for Students
Jan. 1	New Years Holiday
Jan. 3	First Day back for Staff / Professional Development Day
Jan. 4-5	Teacher Work Days
Jan. 8	First Day back for Students / Start of 2nd Semester
Jan. 15	Martin Luther King Day Holiday
Feb. 19	End of the 4th Six Weeks (30 days)
Mar. 28	Staff Appreciation Day (Guaranteed)
Mar. 29	Good Friday Holiday (Guaranteed)
Apr. 1	Staff Appreciation Day (Guaranteed)
Apr. 5	End of 5th Six Weeks (31 days)
May 20	Last Day of School for Students (31 days); End of 6th Six Weeks and Second Semester (92 days)
May 21	Teacher Work Day

Staff Development

36 Total Hours—Required (*Twelve (12) hours are built into the 2023-2024 instructional calendar. The additional twenty-four (24) hours are to be scheduled with the building administration.*)

7 Paid Holidays

Labor Day
Thanksgiving Day
Christmas Day
New Year's Day
Martin Luther King Day
Good Friday
Memorial Day

200 Days

180	Instructional Days
7	Paid Holidays
6	Work Days
2	Staff Appreciation Days
3	Flex Days
2	Professional Development

Closed | Early Dismissal | Teacher Workday | Professional Development

July 2023

Su	M	Tu	W	Th	Fr	Sa
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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023

Su	M	Tu	W	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023

Su	M	Tu	W	Th	Fr	Sa
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17	18	19	20	21	22	23
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October 2023

Su	M	Tu	W	Th	Fr	Sa
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29	30	31				

November 2023

Su	M	Tu	W	Th	Fr	Sa
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26	27	28	29	30		

December 2023

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17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024

Su	M	Tu	W	Th	Fr	Sa
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21	22	23	24	25	26	27
28	29	30	31			

February 2024

Su	M	Tu	W	Th	Fr	Sa
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11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024

Su	M	Tu	W	Th	Fr	Sa
					1	2
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10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024

Su	M	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024

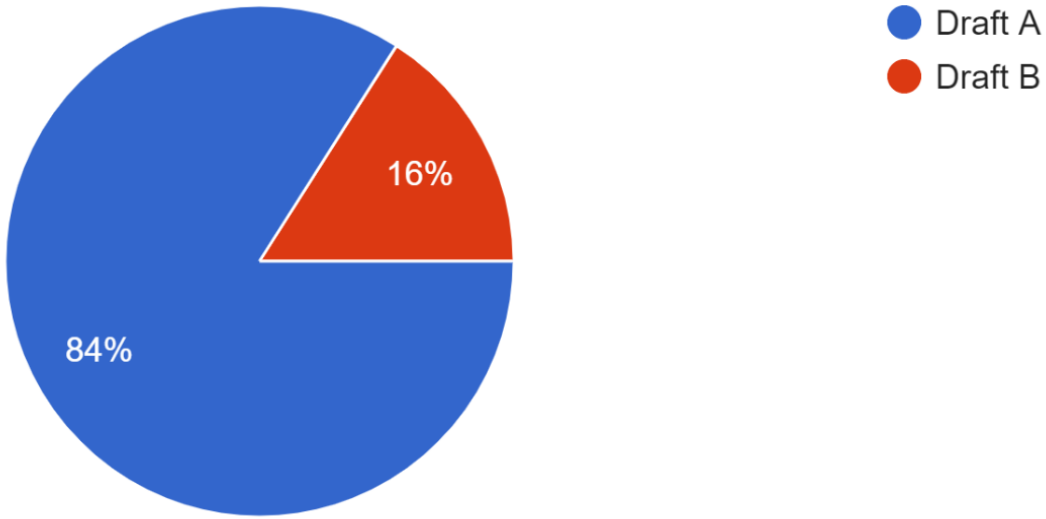
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26	27	28	29	30	31	

June 2024

Su	M	Tu	W	Th	Fr	Sa
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2	3	4	5	6	7	8
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23	24	25	26	27	28	29
30						

Please vote for the calendar of your choice.

652 responses



TAZEWELL COUNTY PUBLIC SCHOOLS
2023-2024 BUDGET PLANNING CALENDAR

REVISED

2022

July 1	FY 2022-23 approved budget issued
Oct. 21 – Dec. 17	Solicit community and teacher input on proposed Budget (*by website survey)*
Dec. 1	School Budget requests submitted to central office School Board member requests submitted to central office

2023

Jan. 5	Instructional Supervisors work session to prioritize budget requests
Jan. 6	Non-Instructional Supervisors work session to prioritize budget requests
Mar. ~~14~~ **13**	Public Hearing on 2023-2024 School Budget
Mar. ~~28~~ **27**	School Board Budget Work Session at 5:00 p.m. – TCCTC Student Center School Board tentatively adopts 2023-2024 School Budget – TCCTC Student Center
Mar. 31	2023-2024 School Budget submitted to Board of Supervisors for approval

County of Tazewell, Virginia



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COUNTY OF TAZEWELL, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

COUNTY OF TAZEWELL, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2022

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INTRODUCTORY SECTION

COUNTY OF TAZEWELL, VIRGINIA

BOARD OF SUPERVISORS

Aaron Gillespie, Chairman

Shanna Plaster — Maggie Abury
Andy Hrovatic — Charles Stacy

COUNTY SCHOOL BOARD

Donna Whittington, Chairman

Erik Robinson — Irene Mullins
David Woodard — Chris Moir

Dr. Christopher Stacy, Superintendent of Schools

SOCIAL SERVICES BOARD

Amanda B. Buskill, Chairman

Kim Allen — Barry Absher
Debra White — Rene Steele

EX-OFFICIO MEMBERS

C. Eric Young, County Administrator
David Taylor, Director of Social Services

OTHER OFFICIALS

Commonwealth's Attorney ..... Chris Plaster
Clerk of the Circuit Court ..... Tammy Allison
Commissioner of the Revenue ..... David R. Anderson
Treasurer ..... David T. Larimer
Sheriff ..... Brian L. Hieatt
School Board Clerk ..... Vicki Bailey

FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on the Audit of the Financial Statements

Qualified and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements as listed in the table of contents.

Qualified Opinion on the Discretely Presented Component Unit – Other Component Units

In our opinion, except for the effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the Discretely Presented Component Units – Other Component Units as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on the Governmental Activities, Business-type Activities, Discretely Presented Component Unit - School Board, Each Major Fund, and the Aggregate Remaining Fund Information

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component unit - School Board, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tazewell County, Virginia School Activity Funds, which represent 6.00 percent, 12.55 percent, and 2.73 percent, respectively, of the assets, net position, and revenues of the discretely presented component unit – School Board as of June 30, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tazewell County, Virginia School Activity Fund, is based solely on the report of the other auditors.

Basis for Qualified and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of County of Tazewell, Virginia, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Qualified Opinion on the Discretely Presented Component Unit – Other Component Units

The opinion on the discretely component unit – other component units was qualified because the Industrial Development Authority's year was not closed timely in order for the audit to be performed prior to completion of the County's audit and, therefore, the information has been omitted from the report.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Counties, Cities, and Towns*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Tazewell, Virginia's basic financial statements. The other supplementary information and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal* Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, except for the effects on the supplementary information of the qualified opinion on the basic financial statements as explained in the "Basis for Qualified and Unmodified Opinions" section, based on our audit and the report of other auditors, the other supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2022, on our consideration of County of Tazewell, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Tazewell, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Tazewell, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
December 7, 2022

Basic Financial Statements

Exhibit 1

County of Tazewell, Virginia
Statement of Net Position
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
ASSETS					
Cash and Cash Equivalents	$ 20,446,802	$ -	$ 20,446,802	$ 15,946,430	$ 133,748
Cash in Custody of Others	-	-	-	-	-
Investments	-	-	-	-	2,757,501
Receivables (Net of Allowance for Uncollectibles):					
Taxes	23,959,458	-	23,959,458	-	-
Accounts Receivable	2,468,708	150,691	2,619,399	53,397	1,017,646
Note Receivable	-	-	-	-	414,790
Due from Component Units	5,705,422	-	5,705,422	-	-
Due from Other Governmental Units	3,036,832	-	3,036,832	2,360,041	256,874
Internal Balances	(32,003)	32,003	-	-	-
Inventory	-	-	-	-	190,599
Prepaid Items	56,926	-	56,926	531,827	62,033
Restricted Assets:					
Cash and Cash Equivalents	-	3,214,826	3,214,826	-	201,040
Capital Assets:					
Land	2,840,590	287,598	3,128,188	1,908,716	960,533
Buildings and Improvements	12,852,745	4,060	12,856,805	10,010,547	723,769
Tenancy in Common	1,512,298	-	1,512,298	11,900,373	-
Machinery and Equipment	4,730,867	10,656	4,741,523	4,458,969	532,603
Improvements Other Than Buildings	-	6,117,932	6,117,932	-	2,444,176
Infrastructure	-	-	-	-	72,764,432
Construction in Progress	28,037	-	28,037	47,708	437,007
Total Assets	$ 77,606,682	$ 9,817,766	$ 87,424,448	$ 47,218,008	$ 82,896,751
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	$ 2,636,261	$ -	$ 2,636,261	$ 9,235,691	$ 399,389
OPEB related items	1,535,136	-	1,535,136	3,761,728	160,500
Deferred charge on refunding	116,174	-	116,174	-	-
Total Deferred Outflows of Resources	$ 4,287,571	$ -	$ 4,287,571	$ 12,997,419	$ 559,889
LIABILITIES					
Accounts Payable	$ 784,325	$ 77,988	$ 862,313	$ 793,387	$ 208,342
Accrued Liabilities	-	-	-	434,318	-
Accrued Wages	-	-	-	3,379,815	134,573
Customer Deposits	-	-	-	-	201,040
Accrued Interest Payable	66,880	13,046	79,926	9,695	62,465
Due to Primary Government	-	-	-	5,415,100	116,866
Due to Other Governments	-	-	-	-	-
Unearned Revenue	2,413,720	-	2,413,720	-	-
Long-term Liabilities:					
Due Within One Year	2,379,366	20,000	2,399,366	964,493	2,445,205
Due in More Than One Year	23,593,945	13,893,736	37,487,681	48,774,389	32,010,445
Total Liabilities	$ 29,238,236	$ 14,004,770	$ 43,243,006	$ 59,771,197	$ 35,178,936
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	$ 21,525,594	$ -	$ 21,525,594	$ -	$ -
Pension related items	6,192,234	-	6,192,234	21,645,695	1,005,771
OPEB related items	867,395	-	867,395	2,679,844	100,796
Total Deferred Inflows of Resources	$ 28,585,223	$ -	$ 28,585,223	$ 24,325,539	$ 1,106,567
NET POSITION					
Net Investment in Capital Assets	$ 7,961,040	$ 6,360,072	$ 14,321,112	$ 27,782,032	$ 45,189,087
Restricted	2,305,167	-	2,305,167	2,821,627	-
Unrestricted	13,804,587	(10,547,076)	3,257,511	(54,484,968)	1,982,050
Total Net Position	$ 24,070,794	$ (4,187,004)	$ 19,883,790	$ (23,881,309)	$ 47,171,137

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

County of Tazewell, Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Units: School Board	Component Units: Other Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Government Administration	$ 6,451,189	$ 16,771	$ 426,408	$ -	$ (6,008,010)	$ -	$ (6,008,010)	$ -	$ -
Judicial Administration	3,160,810	141,802	1,900,954	-	(1,118,054)	-	(1,118,054)	-	-
Public Safety	13,934,972	170,505	4,840,816	-	(8,923,651)	-	(8,923,651)	-	-
Public Works	2,857,235	8,947	168,513	-	(2,679,775)	-	(2,679,775)	-	-
Health and Welfare	12,794,696	-	9,635,617	-	(3,159,079)	-	(3,159,079)	-	-
Education	11,430,568	-	-	-	(11,430,568)	-	(11,430,568)	-	-
Parks, Recreation and Cultural	2,394,880	54,480	180,002	-	(2,160,398)	-	(2,160,398)	-	-
Community Development	1,491,048	4,380	1,536,524	-	49,856	-	49,856	-	-
Interest	426,577	-	-	-	(426,577)	-	(426,577)	-	-
Total Governmental Activities	$ 54,941,975	$ 396,885	$ 18,688,834	$ -	$ (35,856,256)	$ -	$ (35,856,256)	$ -	$ -
Business-type Activities									
Landfill	$ 3,892,660	$ 950,960	$ -	$ -	$ -	$ (2,941,700)	$ (2,941,700)	$ -	$ -
Total Primary Government	$ 58,834,635	$ 1,347,845	$ 18,688,834	$ -	$ (35,856,256)	$ (2,941,700)	$ (38,797,956)	$ -	$ -
Component Units:									
School Board	$ 60,638,881	$ 1,444,055	$ 54,415,078	$ -	$ -	$ -	$ -	$ (4,779,748)	$ -
Other component units	9,973,788	7,626,621	168,005	516,148	-	-	-	-	(1,663,014)
Total Component Units	$ 70,612,669	$ 9,070,676	$ 54,583,083	$ 516,148	$ -	$ -	$ -	$ (4,779,748)	$ (1,663,014)
General Revenues:									
General Property Taxes					$ 33,619,972	$ -	$ 33,619,972	$ -	$ -
Other Local Taxes									
Local Sales and Use Taxes					5,751,693	-	5,751,693	-	-
Consumers' Utility Taxes					827,409	-	827,409	-	-
Franchise License Taxes					351,549	-	351,549	-	-
MOPED and ATV sales tax					24,566	-	24,566	-	-
Utility License Taxes					7,868	-	7,868	-	-
Bank Franchise Taxes					123,907	-	123,907	-	-
Taxes on Recordation and Wills					300,251	-	300,251	-	-
Coal Severance Taxes					2,050,323	-	2,050,323	-	-
Hotel and Motel Taxes					239,693	-	239,693	-	-
Gas Severance Tax					667,002	-	667,002	-	-
Unrestricted Revenues from Use of Money and Property					292,984	7,489	300,473	-	43,060
Miscellaneous					2,763,382	-	2,763,382	1,147,187	250,114
Payments from Primary Government/Component Units					-	-	-	11,130,568	1,221,080
Grants and Contributions not Restricted to Specific Programs					3,461,777	-	3,461,777	-	-
Transfers					(1,371,892)	1,371,892	-	-	-
Total General Revenues and transfers					$ 49,110,484	$ 1,379,381	$ 50,489,865	$ 12,277,755	$ 1,514,254
Change in Net Position					$ 13,254,228	$ (1,562,319)	$ 11,691,909	$ 7,498,007	$ (148,760)
Net Position - Beginning					10,816,566	(2,624,685)	8,191,881	(31,379,316)	47,319,897
Net Position - Ending					$ 24,070,794	$ (4,187,004)	$ 19,883,790	$ (23,881,309)	$ 47,171,137

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

Exhibit 3

County of Tazewell, Virginia
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	County CIP Fund	Other Governmental Funds	Total
ASSETS				
Cash and Cash Equivalents	$ 18,371,767	$ 137,009	$ 1,938,026	$ 20,446,802
Receivables (Net of Allowance for Uncollectibles):				
Property Taxes	23,959,458	-	-	23,959,458
Other Receivables	2,285,745	-	182,963	2,468,708
Prepaid Items	56,926	-	-	56,926
Due from Other Funds	-	125,000	-	125,000
Due from Other Governmental Units	3,036,832	-	-	3,036,832
Due from Component Units	5,588,556	116,866	-	5,705,422
Total Assets	$ 53,299,284	$ 378,875	$ 2,120,989	$ 55,799,148
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 783,374	$ -	$ 951	$ 784,325
Due to Other Funds	157,003	-	-	157,003
Unearned Revenue	2,413,720	-	-	2,413,720
Total Liabilities	$ 3,354,097	$ -	$ 951	$ 3,355,048
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	$ 24,693,560	$ -	$ -	$ 24,693,560
Unavailable Revenue - Opioid Settlement	1,814,784	-	-	1,814,784
Total Deferred Inflows of Resources	$ 26,508,344	$ -	$ -	$ 26,508,344
FUND BALANCES				
Nonspendable	$ 56,926	$ -	$ -	$ 56,926
Restricted	490,383	-	-	490,383
Committed	73,891	378,875	2,120,038	2,572,804
Unassigned	22,815,643	-	-	22,815,643
Total Fund Balances	$ 23,436,843	$ 378,875	$ 2,120,038	$ 25,935,756
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 53,299,284	$ 378,875	$ 2,120,989	$ 55,799,148

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

Exhibit 4

County of Tazewell, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:			
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds			$ 25,935,756
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.			
Land	$	2,840,590	
Buildings and improvements		12,852,745	
Tenancy in common		1,512,298	
Machinery and equipment		4,730,867	
Construction in progress		28,037	21,964,537
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.			
Unavailable revenue - property taxes	$	3,167,966	
Unavailable revenue - opioid settlement		1,814,784	4,982,750
Deferred outflow of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items	$	2,636,261	
OPEB related items		1,535,136	4,171,397
Long-term liabilites, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.			
Accrued interest payable	$	(66,880)	
Compensated absences		(669,115)	
Net OPEB liabilities		(8,374,042)	
Net pension liability		(2,810,483)	
General obligation bonds, including bond premiums		(3,316,356)	
Revenue bonds, including bond premiums		(10,803,315)	
Deferred amount on refunding		116,174	(25,924,017)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.			
Pension related items	$	(6,192,234)	
OPEB related items		(867,395)	(7,059,629)
Net Position of Governmental Activities			$ 24,070,794

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

Exhibit 5

County of Tazewell, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2022

	General Fund	County CIP Fund	Other Governmental Funds	Total
REVENUES				
General Property Taxes	$ 33,291,477	$ -	$ -	$ 33,291,477
Other Local Taxes	8,985,598	-	1,358,663	10,344,261
Permits, Privilege Fees and Regulatory Licenses	175,997	-	-	175,997
Fines and Forfeitures	44,935	-	-	44,935
Revenue from Use of Money and Property	292,984	-	-	292,984
Charges for Services	167,815	-	8,138	175,953
Miscellaneous	365,657	3,412	579,529	948,598
Recovered Costs	2,309,631	-	-	2,309,631
Intergovernmental	22,139,106	11,505	-	22,150,611
Total Revenues	$ 67,773,200	$ 14,917	$ 1,946,330	$ 69,734,447
EXPENDITURES:				
Current:				
General Government Administration	$ 6,792,029	$ -	$ -	$ 6,792,029
Judicial Administration	2,693,612	-	12,282	2,705,894
Public Safety	14,771,370	-	-	14,771,370
Public Works	1,153,047	900,000	754,753	2,807,800
Health and Welfare	13,484,808	-	-	13,484,808
Education	11,430,568	-	-	11,430,568
Parks, Recreation and Cultural	1,887,116	-	-	1,887,116
Community Development	1,414,009	11,589	-	1,425,598
Nondepartmental	512,910	-	-	512,910
Debt Service:				
Principal Retirement	1,712,039	-	-	1,712,039
Interest and Other Fiscal Charges	563,629	-	-	563,629
Total Expenditures	$ 56,415,137	$ 911,589	$ 767,035	$ 58,093,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 11,358,063	$ (896,672)	$ 1,179,295	$ 11,640,686
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 950,000	$ -	$ 955,000
Transfers Out	(2,041,892)	-	(285,000)	(2,326,892)
Total Other Financing Sources (Uses)	$ (2,036,892)	$ 950,000	$ (285,000)	$ (1,371,892)
Net Change in Fund Balance	$ 9,321,171	$ 53,328	$ 894,295	$ 10,268,794
Fund Balance - Beginning	14,115,672	325,547	1,225,743	15,666,962
Fund Balance - Ending	$ 23,436,843	$ 378,875	$ 2,120,038	$ 25,935,756

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

Exhibit 6

County of Tazewell, Virginia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Activities are different because:			
Net changes in fund balance - total governmental funds			$ 10,268,794
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays	$	961,150	
Tenancy in common transfer		(561,039)	
Depreciation expense		(1,743,505)	(1,343,394)
The net effect of various miscellaneous transactions involving capital assets (I.e., sales, trade-ins, and donations) is to increase net position.			
Loss on disposal of assets			(28,460)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.			
Change in unavailable revenue-property taxes	$	328,495	
Change in unavailable revenue-opioid settlement		1,814,784	2,143,279
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
General obligation bonds	$	561,039	
Lease revenue bond		1,151,000	1,712,039
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.			
Change in compensated absenses	$	42,184	
Change in accrued interest payable		49,347	
Change in bond premium amortization		103,823	
Change in deferred amount on refunding		(16,118)	
Change in pension related items		803,439	
Change in OPEB related items		(480,705)	501,970
Change in net position of governmental activities			$ 13,254,228

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

Exhibit 7

County of Tazewell, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2022

		Tazewell County Landfill Fund
ASSETS		
Current Assets:		
Receivables (Net of Allowance for Uncollectibles)	$	150,691
Due from Other Funds		32,003
Total Current Assets	$	182,694
Noncurrent Assets:		
Capital Assets (Net of Accumulated Depreciation):		
Land	$	287,598
Buildings and Improvements		4,060
Land Improvements		6,117,932
Machinery and Equipment		10,656
Total Capital Assets	$	6,420,246
Other Assets:		
Restricted Cash - Unspent Bond Proceeds	$	3,214,826
Total Assets	$	9,817,766
LIABILITIES		
Current Liabilities:		
Accrued Interest Payable	$	13,046
Accounts Payable		77,988
Notes Payable - Current Portion		20,000
Total Current Liabilities	$	111,034
Noncurrent Liabilities:		
Estimated Landfill Closure Liability	$	10,638,736
Notes Payable - Net of Current Portion		3,255,000
Total Noncurrent Liabilities	$	13,893,736
Total Liabilities	$	14,004,770
NET POSITION		
Net Investment in Capital Assets	$	6,360,072
Unrestricted		(10,547,076)
Total Net Position	$	(4,187,004)

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

Exhibit 8

County of Tazewell, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Fiscal Year Ended June 30, 2022

		Tazewell County Landfill Fund
OPERATING REVENUES		
Charges for Services	$	950,960
OPERATING EXPENSES		
Contractual Services	$	2,522,725
Repairs and Maintenance		18,311
Closure Reserve Expense		1,058,974
Other Charges		48,986
Depreciation		190,764
Total Operating Expenses	$	3,839,760
Operating Income (Loss)	$	(2,888,800)
NONOPERATING REVENUES (EXPENSES)		
Interest income	$	7,489
Interest Expense		(52,900)
Total Nonoperating Revenues (Expenses)	$	(45,411)
Income (loss) before transfers	$	(2,934,211)
TRANSFERS		
Transfers In	$	1,371,892
Change in Net Position	$	(1,562,319)
Net Position - Beginning		(2,624,685)
Net Position - Ending	$	(4,187,004)

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

Exhibit 9

County of Tazewell, Virginia
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended June 30, 2022

		Tazewell County Landfill Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers and Users	$	896,418
Payments for Operating Expenses		(2,512,034)
Total Cash Provided by (Used for) Operating Activities	$	(1,615,616)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from Other Funds	$	1,374,717
Interest income		7,489
Total Cash Provided by (Used for) Noncapital Financing Activities	$	1,382,206
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	$	(114,289)
Principal Payments on Debt		(20,000)
Other Income (Expense)		(48,024)
Total Cash Provided by (Used for) Capital and Related Financing Activities	$	(182,313)
Net Increase (Decrease) in Cash and Cash Equivalents	$	(415,723)
Cash and Cash Equivalents - Beginning, including restricted cash of $3,207,336		3,630,549
Cash and Cash Equivalents - Ending, including restricted cash of $3,214,826	$	3,214,826
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:		
Operating Income (Loss)	$	(2,888,800)
Depreciation		190,764
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:		
(Increase) Decrease in Accounts Receivable		(54,542)
Increase (Decrease) in Accounts Payable		77,988
Increase (Decrease) in Estimated Landfill Closure Liability		1,058,974
Total Adjustments	$	1,082,420
Net Cash Provided By (Used For) Operating Activities	$	(1,615,616)

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

Exhibit 10

County of Tazewell, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

		Custodial Funds
ASSETS		
Cash and cash equivalents	$	80,074
Due from other goverments		239,138
Total Assets	$	319,212
LIABILITIES		
Sales tax due to Towns	$	239,138
NET POSITION		
Restricted for:		
Social services clients	$	80,074
Total Net Position	$	80,074

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

Exhibit 11

County of Tazewell, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

		Custodial Funds
ADDITIONS		
Contributions:		
Expenditure reimbursement	$	78,208
Sales tax collections for other governments		239,138
Total contributions	$	317,346
DEDUCTIONS:		
Special welfare payments	$	61,001
Payments to sales tax to other governments		239,138
Total deductions	$	300,139
Net increase (decrease) in fiduciary net postion	$	17,207
Net position, beginning		62,867
Net position, ending	$	80,074

Note 1 – Summary of Significant Accounting Policies:

County of Tazewell, Virginia is governed by an elected five member Board of Supervisors. The Board of Supervisors is responsible for appointing the County Administrator. The County provides a full range of services for its citizens. These services include police and volunteer fire protection, sanitation services, recreational activities, cultural events, education and social services.

The financial statements of County of Tazewell, Virginia conform to generally accepted accounting principles (GAAP) applicable to governmental unties promulgated by the Governmental Accounting Standards Board (GASB) and have been prepared in conformity with the specifications promulgated by the Auditor of Public Accounts (APA) of the Commonwealth of Virginia. The significant accounting policies are described below.

Financial Statement Presentation

Management's Discussion and Analysis – The financial statements are accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

Government-wide and Fund Financial Statements

Government-wide Financial Statements – The reporting model includes financial statements prepared using full accrual accounting for all of the government's activities. This approach includes not just current assets and liabilities but also capital assets and long-term liabilities (such as buildings and general obligation debt).

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

Statement of Net Position – The Statement of Net position is designed to display financial position of the primary government (governmental and business-type activities) and its discretely presented component units. Governments will report all capital assets in the government-wide Statement of Net position and will report depreciation expense – the cost of "using up" capital assets – in the Statement of Activities. The net position of a government will be broken down into three categories: 1) net investment in capital assets 2) restricted; and 3) unrestricted.

Statement of Activities – The government-wide Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of the government's functions. The expense of individual functions is compared to the revenues generated directly by the function (for instance, through user charges or intergovernmental grants).

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the governmental-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Note 1 – Summary of Significant Accounting Policies: (Continued)

Budgetary comparison schedules – Demonstrating compliance with the adopted budget is an important component of a government's accountability to the public. Many citizens participate, in one way or another, in the process of establishing the annual operating budgets of state and local governments, and have a keen interest in following the actual financial progress of their government over the course of the year. Many governments revise their original budgets over the course of the year for a variety of reasons. The budgetary comparison schedule presents the original budget, the final budget, and the actual activity of the major governmental funds.

A. Financial Reporting Entity

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for basic financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity. These financial statements present the County of Tazewell, Virginia (the primary government) and its component units. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Therefore data from these units is combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the combined financial statements to emphasize that it is legally separate from the government.

B. Individual Component Unit Disclosures

Blended Component Units: None

Discretely Presented Component Units:

Tazewell County School Board members are elected by the voters and are responsible for the operations of the County's School System. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation in the County financial statements for the fiscal year ended June 30, 2022.

Tazewell County Industrial Development Authority is authorized to acquire, own, lease and dispose of properties to the end that such activities may promote industry and develop trade by inducing enterprises to locate and remain in Tazewell County. Tazewell County Board of Supervisors appoints all Board members of the Authority. There exists a financial benefit/burden relationship between the Industrial Development Authority and the County.

Tazewell County Airport Authority was created by County of Tazewell and Towns of Bluefield, Cedar Bluff, Pocahontas, Richlands and Tazewell to operate a regional airport. Tazewell County Board of Supervisors appoints a voting majority of the Airport Authority's Board of Directors. The County contributes a significant amount to the Authority's operation and there exists a financial benefit/burden relationship.

Tazewell County Public Service Authority was created by the Board of Supervisors of Tazewell County to acquire, finance, construct and operate water and sewer systems throughout the County. The Board of Directors of the Public Service Authority are appointed by the Tazewell County Board of Supervisors and there exists a financial benefit/burden relationship between the Public Service Authority and the County. In addition, a majority of the Directors of the Authority are also on the Board of Supervisors.

Complete financial statements of the Tazewell County Public Service Authority, Tazewell County Industrial Development Authority and the Tazewell County Airport Authority can be obtained from the business office of each component unit.

Note 1 – Summary of Significant Accounting Policies: (Continued)

B. Individual Component Unit Disclosures (Continued)

Other Related Organizations Included in the County's Annual Financial Report

None

Jointly Governed Organizations

County of Tazewell and Counties of Buchanan and Russell participate in supporting the Cumberland Mountain Community Services Board. For the year ended June 30, 2022, the County contributed $70,000.

County of Tazewell and Counties of Russell, Buchanan, Wise, Scott, Lee, Washington, Smyth and Dickenson and the Cities of Norton and Bristol participate in supporting the Appalachian Juvenile Commission. For the year ended June 30, 2022, the County contributed $146,040.

County of Tazewell and Counties of Lee, Wise, Washington, Russell, Smyth, Buchanan and Dickenson along with the City of Norton participate in supporting the Southwest Virginia Regional Jail Authority. For the year ended June 30, 2022, the County contributed $3,680,276.

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

The accompanying financial statements are prepared in accordance with pronouncements issued by the Governmental Accounting Standards Board. The principles prescribed by GASB represent generally accepted accounting principles applicable to governmental units.

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

The government-wide statement of activities reflects both the gross and net cost per functional category (public safety, public works, health and welfare, etc.) which are otherwise being supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The statement of activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants, and contributions. The program revenues must be directly associated with the function (public safety, public works, health and welfare, etc.) or a business-type activity.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

The County's proprietary funds utilize an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities, whether current or noncurrent, associated with their activities are reported. Proprietary fund equity is classified as net position. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County's fiduciary funds are presented in the fund financial statements by type. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

In the fund financial statements, financial transactions and accounts of the County are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts recording cash and/or other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The government reports the following major governmental funds:

General Fund:

The General Fund is the primary operating fund of the County. This fund is used to account for and report all financial transactions and resources except those required to be accounted for and reported in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for service, and interest income.

Capital Projects Fund:

The County CIP Fund accounts for and reports all financial resources used for the acquisition or construction of major capital facilities and is reported as a major fund.

The School Board reports the following major fund types:

The School Operating Fund is the primary operating fund of the School Board and accounts for and reports all revenues and expenditures applicable to the general operations of the public school system. Revenues are derived primarily from appropriations from the County and state and federal grants.

The School Activity Fund is a special revenue fund that accounts for and reports all funds received from extracurricular school activities, such as entertainment, athletic contests, club dues, fundraisers, etc., and from any and all activities of the individual schools.

The government reports the following nonmajor governmental funds:

Special Revenue Funds:

Special Revenue Funds account for and report the proceeds of specific revenue sources (other than those dedicated for major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Coal Road Improvement Fund, Coal Road Economic Development Fund, Damage Stamp Fund, and Law Library Fund are reported as nonmajor special revenue funds.

Note 1 – Summary of Significant Accounting Policies: (Continued)

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

Additionally, Tazewell County reports the following fund types:

Proprietary Funds:

The Proprietary Funds are accounted and financed in a manner similar to private business. The funds utilize accrual basis of accounting, in which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. The Landfill Fund is reported as a major proprietary fund.

Fiduciary Funds (Trust and Custodial Funds):

Fiduciary, Trust and Custodial funds account for assets held by the County unit in a trustee capacity or as custodian for individuals, private organizations, other governmental units, or other funds. These funds include Custodial Funds and they utilize the accrual basis of accounting described in the Governmental Fund Presentation. Fiduciary funds are not included in the government-wide financial statements. The Special Welfare and Local Sales Tax Funds are reported as Custodial Funds.

D. Budget and Budgetary Accounting

The following procedures are used by the County in establishing the budgetary data reflected in the financial statements:

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the departmental level. The appropriation for each department or category can be revised only by the Board of Supervisors. The County Administrator is authorized to transfer budgeted amounts within general government departments. However, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, School Operating Fund, and the Capital Projects Fund.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several supplemental appropriations were necessary during the year and at year-end.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.
9. Expenditures exceeded appropriations for departments in the Coal Road Improvement Fund, the Coal Road Economic Development Fund, and the General Fund.
10. At June 30, 2022, the Landfill Fund had a deficit net position balance.

E. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government. For purposes of the statement of cash flows, the government's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Note 1 – Summary of Significant Accounting Policies: (Continued)

F. Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, other nonparticipating investments and external investment pools are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

G. Receivable and payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds." All other outstanding balances between funds are reported as "advances to/from other funds" (i.e. the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately $438,360 and $17,189 at June 30, 2022 and is comprised of property taxes and unpaid landfill bills, respectively.

Property is assessed at its value on January 1. Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable December 5th. The County bills and collects its own property taxes.

H. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an estimated useful life in excess of one year and a cost of over $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40-60
Building, land, and other improvements	40-60
Vehicles	5
Office and computer equipment	7
Machinery and other equipment	7

Note 1 – Summary of Significant Accounting Policies: (Continued)

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure/expense) until then. The County has two items that qualify for reporting in this category. One item is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is comprised of certain items related to pension and OPEB. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has multiple items that qualify for reporting in this category. Under a modified accrual basis of accounting, unavailable revenue representing property taxes and opioid settlement receivable is reported in the governmental funds balance sheet. This amount is comprised of uncollected property taxes due prior to June 30, 2nd half installments levied during the fiscal year but due after June 30th, and amounts prepaid on the 2nd half installments and is deferred and recognized as an inflow of resources in the period that the amount becomes available. Under the accrual basis, 2nd half installments levied during the fiscal year but due after June 30th and amounts prepaid on the 2nd half installments are reported as deferred inflows of resources. In addition, certain items related to pension and OPEB are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

J. Compensated Absences

Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported as an expense in the Statement of Activities and a long-term obligation in the Statement of Net Position. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as “terminal leave” prior to retirement.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the County’s and School Board’s Retirement Plans and the additions to/deductions from the County’s and School Board’s Retirement Plans’ fiduciary net position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI, HIC, and Teacher HIC OPEB Plans and the additions to/deductions from the VRS OPEB Plans’ fiduciary net position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1 – Summary of Significant Accounting Policies: (Continued)

M. Long-term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued and premiums on issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Fund Balance

The following classifications of fund balance describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory and prepaids) or are required to be maintained intact (corpus of a permanent fund);
- Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers;
- Committed fund balance – amounts that can be used only for the specific purposes determined by the adoption of an ordinance committing fund balance for a specified purpose by the Board of Supervisors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the Board adopts another ordinance to remove or revise the limitation;
- Assigned fund balance – amounts a government intends to use for a specific purpose but do not meet the criteria to be classified as committed; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. Unlike commitments, assignments general only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are only reported in the general fund. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

The County's highest decision-making level is the Board of Supervisors. Action from the Board of Supervisors is required to commit or release funds from commitment.

The County's Board of Supervisors has authorized the County Administrator to assign fund balance to a specific purpose as approved within the County fund balance policy.

The County considers restricted fund balance to be spent when an expenditure is incurred for purposes for which restricted and unassigned, assigned, or committed fund balances are available, unless prohibited by legal documents or contracts. When an expenditure is incurred for purposes for which committed, assigned or unassigned amounts are available, the County considers committed fund balance to be spent first, then assigned fund balance, and lastly unassigned fund balance.

Note 1 – Summary of Significant Accounting Policies: (Continued)

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

P. Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Note 2 – Deposits and Investments:

Deposits

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board.

Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

Investments

Statutes authorize local governments and other public bodies to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard and Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP).

Note 2 – Deposits and Investments: (Continued)

Custodial Credit Risk (Investments)

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Neither the County nor its discretely presented component units have an investment policy for custodial credit risk.

The County's rated debt investments as of June 30, 2022 were rated by Standard and Poor's and/or an equivalent national rating organization and the rating are presented below using the Standard and Poor's rating scale.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings
	AAAm
VIP Stable NAV Liquidity Pool	$ 596,131

Interest Rate Risk

Investment Maturities (in years)

Investment Type	Fair Value	Less than 1 Year
VIP Stable NAV Liquidity Pool	$ 596,131	$ 596,131

Redemption Restrictions

The County has the option to have access to withdraw funds from VACO/VML Investment Pool twice a month, with a five-day period notice. Additionally, funds are available to meet unexpected needs such as fluctuations in revenue sources, one-time outlays (disasters, immediate capital needs, state budget cuts, and etc.).

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has measured fair value of the above VML/VACO Investment Pool investment at the net asset value (NAV).

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Note 3 – Internal Balances and Transfers:

Internal balances consisted of the following as of June 30, 2022:

Fund/Component Unit	Due From	Due To
Primary Government:		
General	$ -	$ 157,003
County CIP Fund	125,000	-
Landfill	32,003	-
Totals	$ 157,003	$ 157,003

Interfund transfers for the year ended June 30, 2022, consisted of the following:

Fund	Transfers In	Transfers Out
General	$ 5,000	$ 2,041,892
County CIP	950,000	-
Law Library	-	5,000
Coal Road Improvement	-	280,000
Landfill	1,371,892	-
Totals	$ 2,326,892	$ 2,326,892

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgeting authorization.

Note 4 – Due From Other Governmental Units:

At June 30, 2022, the County and School Board had receivables from other governments as follows:

	Primary Government	Discretely Presented Component Unit School Board
Local Government:		
Southwest Virginia Regional Jail	$ 508,981	$ -
Russell County	-	98,007
Commonwealth of Virginia:		
State sales taxes	995,446	-
Local sales taxes	-	1,368,583
VPA	243,851	-
CSA	296,434	-
Shared expenses	423,043	-
Categorical aid	64,636	-
Noncategorical aid	135,285	-
Federal Government:		
VPA	369,156	-
Categorical aid	-	893,451
Total	$ 3,036,832	$ 2,360,041

Note 5 – Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2022:

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 2,840,590	$ -	$ -	$ 2,840,590
Construction in progress	12,098	28,037	(12,098)	28,037
Tenancy in Common	2,073,337	-	(561,039)	1,512,298
Total capital assets not being depreciated	$ 4,926,025	$ 28,037	$ (573,137)	$ 4,380,925
Capital assets, being depreciated:				
Buildings	$ 26,026,777	$ 90,089	$ -	$ 26,116,866
Machinery and equipment	19,278,476	855,122	(185,190)	19,948,408
Total capital assets being depreciated	$ 45,305,253	$ 945,211	$ (185,190)	$ 46,065,274
Accumulated depreciation:				
Buildings	$ (12,610,348)	$ (653,773)	$ -	$ (13,264,121)
Machinery and equipment	(14,284,539)	(1,089,732)	156,730	(15,217,541)
Total accumulated depreciation	$ (26,894,887)	$ (1,743,505)	$ 156,730	$ (28,481,662)
Total capital assets being depreciated, net	$ 18,410,366	$ (798,294)	$ (28,460)	$ 17,583,612
Governmental activities capital assets, net	$ 23,336,391	$ (770,257)	$ (601,597)	$ 21,964,537

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Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

Tazewell County Landfill Fund:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 287,598	$ -	$ -	$ 287,598
Capital assets, being depreciated:				
Buildings and improvements	$ 185,603	$ -	$ -	$ 185,603
Land improvements	9,608,330	108,750	-	9,717,080
Machinery and equipment	8,176	5,539	-	13,715
Total capital assets being depreciated	$ 9,802,109	$ 114,289	$ -	$ 9,916,398
Accumulated depreciation:				
Buildings and improvements	$ (180,527)	$ (1,016)	$ -	$ (181,543)
Land Improvements	(3,411,233)	(187,915)	-	(3,599,148)
Machinery and equipment	(1,226)	(1,833)	-	(3,059)
Total accumulated depreciation	$ (3,592,986)	$ (190,764)	$ -	$ (3,783,750)
Total capital assets being depreciated, net	$ 6,209,123	$ (76,475)	$ -	$ 6,132,648
Business-type activities capital assets, net	$ 6,496,721	$ (76,475)	$ -	$ 6,420,246

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

Governmental activities:	
General government administration	$ 273,533
Judicial administration	550,823
Public safety	786,703
Public works	96,840
Health and welfare	14,010
Parks, recreation, and cultural	21,596
Total depreciation expense-governmental activities	$ 1,743,505
Business-type activities:	
Landfill fund	$ 190,764

Note 5 – Capital Assets: (Continued)

Component Unit School Board:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 1,908,716	$ -	$ -	$ 1,908,716
Construction in Progress	84,303	47,708	(84,303)	47,708
Tenancy in common	13,412,671	-	-	13,412,671
Tenancy in common (1)	(2,073,337)	-	561,039	(1,512,298)
Total capital assets not being depreciated	$ 13,332,353	$ 47,708	$ 476,736	$ 13,856,797
Capital assets, being depreciated:				
Buildings and improvements	$ 37,473,564	$ 3,155,564	$ -	$ 40,629,128
Machinery and equipment	21,147,470	939,268	-	22,086,738
Total capital assets being depreciated	$ 58,621,034	$ 4,094,832	$ -	$ 62,715,866
Accumulated depreciation:				
Buildings and improvements	$ (29,633,796)	$ (984,785)	$ -	$ (30,618,581)
Machinery and equipment	(16,734,699)	(893,070)	-	(17,627,769)
Total accumulated depreciation	$ (46,368,495)	$ (1,877,855)	$ -	$ (48,246,350)
Total capital assets being depreciated, net	$ 12,252,539	$ 2,216,977	$ -	$ 14,469,516
Governmental activities capital assets, net	$ 25,584,892	$ 2,264,685	$ 476,736	$ 28,326,313

(1) Legislation enacted during the year ended June 30, 2003, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments "on behalf" of school boards was reported in the school board's discrete column along with the related capital assets. Under the new law, local governments have a "tenancy in common" with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Tazewell, Virginia for the year ended June 30, 2022, is that assets and debt in the amount of $1,512,298 have been transferred to the Primary Government from the Component Unit School Board for financial reporting purposes.

Note 6 – Long-term Obligations:

Primary Government:

The following is a summary of long-term obligations of the County for the year ended June 30, 2022:

Governmental Activities:

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
General obligation bonds	$ 3,808,109	$ -	$ (561,039)	$ 3,247,070
Premium on GO bond	77,948	-	(8,662)	69,286
Lease revenue bond	11,816,000	-	(1,151,000)	10,665,000
Premium on lease revenue bond	233,476	-	(95,161)	138,315
Net OPEB liabilities	7,362,436	1,718,495	(706,889)	8,374,042
Compensated absences	711,299	491,290	(533,474)	669,115
Net pension liability	10,200,181	6,706,220	(14,095,918)	2,810,483
Total	$ 34,209,449	$ 8,916,005	$ (17,152,143)	$ 25,973,311

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30	Direct Borrowings and Placements	
	Principal	Interest
2023	$ 1,773,707	$ 487,612
2024	1,751,959	400,513
2025	1,797,832	315,050
2026	1,158,842	250,873
2027	1,195,978	209,302
2028-2032	4,008,752	562,984
2033-2037	1,438,000	221,605
2038-2040	787,000	37,974
	$ 13,912,070	$ 2,485,913

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Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Governmental Activities: (Continued)

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
General Obligation Bonds:						
GO Bond	3.10-5.10%	5/15/2002	7/15/2023	$ 1,900,000	$ 95,000	$ 95,000
GO Bond	4.10-5.10%	5/15/2008	7/15/2028	1,880,000	775,000	115,000
GO Bond	3.60-5.35%	12/11/2008	1/15/2029	6,698,941	2,377,070	366,707
Subtotal GO Bond					$ 3,247,070	$ 576,707
Premium on Bond	n/a	n/a	n/a	n/a	69,286	8,662
Total General Obligation Bonds					$ 3,316,356	$ 585,369
Lease Revenue Bonds: (1)						
2014C	3.025-5.125%	11/18/2014	4/1/2033	$ 11,885,000	$ 3,030,000	$ 975,000
2019 (2)	3.171%	8/14/2019	10/1/2039	3,924,000	3,680,000	130,000
2021B (2)	1.930%	5/6/2021	5/6/2033	3,736,000	3,662,000	68,000
2021C (2)	1.930%	5/6/2021	5/6/2034	3,736,000	293,000	24,000
Subtotal Lease Revenue Bonds					$ 10,665,000	$ 1,197,000
Premium on Bond	n/a	n/a	n/a	n/a	138,315	95,161
Total Lease Revenue Bonds					$ 10,803,315	$ 1,292,161
Other Obligations:						
Net OPEB Liabilities	n/a	n/a	n/a	n/a	$ 8,374,042	$ -
Compensated Absences	n/a	n/a	n/a	n/a	669,115	501,836
Net Pension Liability	n/a	n/a	n/a	n/a	2,810,483	-
Total Other Obligations					$ 11,853,640	$ 501,836
Total Long-term Obligations					$ 25,973,311	$ 2,379,366

(1) In the event of default, the lender of the related bonds may declare the entire unpaid principal and interest on the issuance as due and payable.

(2) Debt is collateralized by the underlying property.

The 2014C lease revenue bond was issued by the Tazewell County IDA for renovations to the Courthouse building which is utilized by the County. Payments on the debt issuance are made by the County directly to the issuer. As a result, the debt and the asset are shown in the County's financial statements.

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Business-type Activities:

Landfill Fund

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
Revenue bonds	$ 3,295,000	$ -	$ (20,000)	$ 3,275,000
Landfill closure/postclosure liability	9,579,762	1,058,974	-	10,638,736
Total	$ 12,874,762	$ 1,058,974	$ (20,000)	$ 13,913,736

Annual amounts required to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements Principal	Interest
2023	$ 20,000	$ 52,893
2024	375,000	49,693
2025	412,000	43,318
2026	603,000	35,097
2027	612,000	25,255
2028-2032	1,253,000	20,371
Totals	$ 3,275,000	$ 226,627

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Business-type Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Revenue Bonds	1.62%	5/6/2021	5/6/2029	$ 3,295,000	$ 3,275,000	$ 20,000
Other Obligations:						
Landfill Closure/ Postclosure Liability	n/a	n/a	n/a	n/a	$ 10,638,736	$ -
Total Long-term Obligations					$ 13,913,736	$ 20,000

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board

The following is a summary of long-term obligations of the Component Unit School Board for the year ended June 30, 2022:

	Beginning Balance	Issuances/ Increases	Retirements/ Decreases	Ending Balance
Direct Borrowings and Placements:				
Loans payable	$ 1,351,423	$ -	$ (807,142)	$ 544,281
Net pension liability	49,432,862	12,400,201	(35,402,661)	26,430,402
Net OPEB liabilites	21,549,190	3,979,369	(3,324,642)	22,203,917
Compensated absences	609,959	407,792	(457,469)	560,282
Total	$ 72,943,434	$ 16,787,362	$ (39,991,914)	$ 49,738,882

Annual requirements to amortize long-term obligations and related interest are as follows:

Year Ending June 30,	Direct Borrowings and Placements	
	Principal	Interest
2023	$ 544,281	$ 13,884

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Loan Payable - PNC Equipment - AC Project	4.195%	10/5/2007	10/5/2022	$ 4,792,700	$ 144,007	$ 144,007
Loan Payable - PNC Equipment - Energy Project	2.550%	3/10/2015	10/10/2022	3,118,167	400,274	400,274
Total Direct Borrowings and Placements					$ 544,281	$ 544,281
Other Obligations:						
Net Pension Liability	n/a	n/a	n/a	n/a	$ 26,430,402	$ -
Net OPEB Liabilities	n/a	n/a	n/a	n/a	22,203,917	-
Compensated Absences	n/a	n/a	n/a	n/a	560,282	420,212
Total Other Obligations					$ 49,194,601	$ 420,212
Total Long-term Obligations					$ 49,738,882	$ 964,493

Note 7 – Compensated Absences:

Compensated Absences:
The County has accrued liabilities arising from outstanding compensated absences. Each county employee earns annual leave at various rates. Vested or accumulated leave is reported as an expenditure and a liability of the fund that will pay it. The County has outstanding accrued vacation and sick pay totaling $669,115 in the general fund.

The School Board has accrued liabilities arising from outstanding compensated absences. Vacation and sick leave are accrued at various rates and paid out at $50 per day upon retirement. The School Board has outstanding accrued vacation and sick pay totaling $560,282.

Note 8 – Pension Plans:

Plan Description

All full-time, salaried permanent employees of the County, Tazewell County PSA and Tazewell County Airport Authority ("Component Units"), and (nonprofessional) employees of public school divisions are automatically covered by VRS Retirement Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees – Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit. Hazardous duty employees (law enforcement officers, firefighters, and sheriffs) are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. Hazardous duty employees are eligible for an unreduced benefit beginning at age 60 with at least 5 years of service credit or age 50 with at least 25 years of service credit. Hazardous duty employees may retire with a reduced benefit as early as age 50 with at least 5 years of service credit.

c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 – April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Note 8 – Pension Plans: (Continued)

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents, and 1.70% or 1.85% for hazardous duty employees as elected by the employer. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

Employees Covered by Benefit Terms

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government and Other Component Units	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	280	244
Inactive members:		
Vested inactive members	47	20
Non-vested inactive members	73	77
Inactive members active elsewhere in VRS	127	26
Total inactive members	247	123
Active members	300	173
Total covered employees	827	540

Note 8 – Pension Plans: (Continued)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The County's and Component Units contractually required employer contribution rate for the year ended June 30, 2022 was 12.16% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $1,313,810 and $1,216,175 for the years ended June 30, 2022 and June 30, 2021, respectively. Contributions to the pension plan from the Component Units were $195,850 and $191,688 for the years ended June 30, 2022 and June 30, 2021, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2022 was 15.28% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $554,929 and $503,719 for the years ended June 30, 2022 and June 30, 2021, respectively.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net pension. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2021. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees (Continued)

Mortality rates:

All Others (Non-10 Largest) – Non-Hazardous Duty: 15% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

All Others (Non-10 Largest) – Hazardous Duty: 45% of deaths are assumed to be service related

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally with a Modified MP-2020 Improvement Scale; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally with a Modified MP-2020 Improvement Scale; 110% of rates for males and females set forward 2 years

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

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Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

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Note 8 – Pension Plans: (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Mulit-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year expected return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

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Note 8 – Pension Plans: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the County and Component Unit School Board (nonprofessional) was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2021, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. Through the fiscal year ended June 30, 2021, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Pension Liability (a)	Fiduciary Net Position (b)	Pension Liability (a) - (b)
Balances at June 30, 2020	$ 54,646,243	$ 44,446,062	$ 10,200,181
Changes for the year:			
Service cost	$ 1,116,259	$ -	$ 1,116,259
Interest	3,613,199	-	3,613,199
Differences between expected and actual experience	(207,767)	-	(207,767)
Assumption changes	1,892,512	-	1,892,512
Impact in change in proportion	288,176	234,385	53,791
Contributions - employer	-	1,213,082	(1,213,082)
Contributions - employee	-	523,307	(523,307)
Net investment income	-	12,150,619	(12,150,619)
Benefit payments, including refunds	(2,811,039)	(2,811,039)	-
Administrative expenses	-	(30,459)	30,459
Other changes	-	1,143	(1,143)
Net changes	$ 3,891,340	$ 11,281,038	$ (7,389,698)
Balances at June 30, 2021	$ 58,537,583	$ 55,727,100	$ 2,810,483

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Other Component Units		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2020	$ 8,968,734	$ 7,294,640	$ 1,674,094
Changes for the year:			
Service cost	$ 176,388	$ -	$ 176,388
Interest	570,948	-	570,948
Differences between expected and actual experience	(32,831)	-	(32,831)
Assumption changes	299,051	-	299,051
Impact in change in proportion	(288,176)	(234,385)	(53,791)
Contributions - employer	-	191,688	(191,688)
Contributions - employee	-	82,692	(82,692)
Net investment income	-	1,920,008	(1,920,008)
Benefit payments, including refunds	(444,193)	(444,193)	-
Administrative expenses	-	(4,813)	4,813
Other changes	-	181	(181)
Net changes	$ 281,187	$ 1,511,178	$ (1,229,991)
Balances at June 30, 2021	$ 9,249,921	$ 8,805,818	$ 444,103

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Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Component Unit School Board - Nonprofessional		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2020	$ 27,625,995	$ 20,480,154	$ 7,145,841
Changes for the year:			
Service cost	$ 281,580	$ -	$ 281,580
Interest	1,799,889	-	1,799,889
Differences between expected and actual experience	80,585	-	80,585
Assumption changes	896,175	-	896,175
Contributions - employer	-	503,723	(503,723)
Contributions - employee	-	158,847	(158,847)
Net investment income	-	5,446,221	(5,446,221)
Benefit payments, including refunds	(1,921,932)	(1,921,932)	-
Administrative expenses	-	(14,390)	14,390
Other changes	-	501	(501)
Net changes	$ 1,136,297	$ 4,172,970	$ (3,036,673)
Balances at June 30, 2021	$ 28,762,292	$ 24,653,124	$ 4,109,168

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the County, Other Component Units, and Component Unit School Board (nonprofessional) using the discount rate of 6.75%, as well as what the County's, Other Component Unit's, and Component Unit School Board's (nonprofessional) net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County - Primary Government			
Net Pension Liability	$ 10,205,119	$ 2,810,483	$ (3,297,305)
Other Component Units			
Net Pension Liability	$ 1,612,585	$ 444,103	$ (521,031)
Component Unit School Board (Nonprofessional)			
Net Pension Liability	$ 7,152,644	$ 4,109,168	$ 1,534,018

Note 8 – Pension Plans: (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the County, Other Component Units, and Component Unit School Board (nonprofessional) recognized pension expense of $516,974, $88,218, and $214,884, respectively. At June 30, 2022, the County, Other Component Units, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units Tazewell County		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,794	$ 144,760	$ 456	$ 22,916	$ 42,393	$ 29,233
Change in assumptions	1,284,257	-	203,083	-	471,448	-
Net difference between projected and actual earnings on pension plan investments	-	6,047,474	-	947,455	-	2,674,302
Impact of change in proportion	35,400	-	-	35,400	-	-
Employer contributions subsequent to the measurement date	1,313,810	-	195,850	-	554,929	-
Total	$ 2,636,261	$ 6,192,234	$ 399,389	$ 1,005,771	$ 1,068,770	$ 2,703,535

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

$1,313,810, $195,850, and $554,929 reported as deferred outflows of resources related to pensions resulting from the County's, Other Component Units', and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)
2023	$ (818,359)	$ (138,237)	$ (190,809)
2024	(821,179)	(140,587)	(555,838)
2025	(1,395,857)	(233,546)	(621,692)
2026	(1,834,388)	(289,862)	(821,355)

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional)

Plan Description

All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Retirement Plan upon employment. This is a cost-sharing multiple employer plan administered by the Virginia Retirement System (the system). Additional information related to the plan description is included in the first section of this note.

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2022 was 16.62% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $4,256,299 and $4,067,701 for the years ended June 30, 2022 and June 30, 2021, respectively.

In June 2021, the Commonwealth made a special contribution of approximately $61.3 million to the VRS Teacher Retirement Plan. This special payment was authorized by a budget amendment included in Chapter 552 of the 2021 Appropriation Act, and is classified as a non-employer contribution.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, the school division reported a liability of $22,321,234 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2020. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2020 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion was 0.28753% as compared to 0.29060% at June 30, 2020.

For the year ended June 30, 2022, the school division recognized pension expense of $(1,179,522). Since there was a change in proportionate share between the measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 1,901,188
Net difference between projected and actual earnings on pension plan investments	3,910,622	14,066,244
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,974,728
Employer contributions subsequent to the measurement date	4,256,299	-
Total	$ 8,166,921	$ 18,942,160

$4,256,299 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	
2023	$ (4,134,795)
2024	(3,501,377)
2025	(3,322,122)
2026	(4,076,264)
2027	3,020

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increase, including inflation	3.50% - 5.95%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

Mortality rates:

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2021, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	$	53,381,141
Plan Fiduciary Net Position		45,617,878
Employers' Net Pension Liability (Asset)	$	7,763,263
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		85.46%

The total pension liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net pension liability is disclosed in accordance with the requirements of GASB Statement No. 67 in the System's notes to the financial statements and required supplementary information.

The long term expected rate of return and discount rate information previously described also apply to this plan.

Sensitivity of the School Division's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability	$ 43,078,773	$ 22,321,234	$ 5,245,386

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Primary Government, Other Component Units, and Component Unit School Board

Aggregate Pension Information

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	$ 2,636,261	$ 6,192,234	$ 2,810,483	$ 593,132	$ -	$ -	$ -	$ -
Other Component Units	-	-	-	-	399,389	1,005,771	444,103	12,060
Totals	$ 2,636,261	$ 6,192,234	$ 2,810,483	$ 593,132	$ 399,389	$ 1,005,771	$ 444,103	$ 12,060

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:				
School Board Nonprofessional	$ 1,068,770	$ 2,703,535	$ 4,109,168	$ 214,884
School Board Professional	8,166,921	18,942,160	22,321,234	(1,179,522)
Totals	$ 9,235,691	$ 21,645,695	$ 26,430,402	$ (964,638)

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance:

Plan Description

In addition to the pension benefits described in Note 8, the County administers an agent multiple employer healthcare plan for County employees as well as employees of the Other Component Units and the Component Unit School Board. The plan provides post-employment health care benefits to all eligible permanent employees who meet the requirements under the County's pension plan. The plan does not issue a publicly available financial report.

Benefits Provided

The plan provides health insurance benefits to eligible retirees and their spouses. To be eligible, employees must meet the age and service criteria for retirement benefits under VRS, which requires that the employee be (1) age 50 with 10 years of service; (2) age 55 with 5 years of service; or (3) age 65 with 5 years of service. Additionally, the employee must be of full-time status in VRS and must be covered by the active plan at the time of retirement. Coverage continues for the earlier of a period of fifteen years or reaching Medicare eligibility at age 65.

Health benefits include medical and dental. Participating retirees pay 100% of monthly premiums to continue with the County's insurance plans.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Plan Membership

At July 1, 2021 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	Component Units Tazewell County	Component Unit School Board
Total active employees with coverage	234	39	644
Total retirees with coverage	18	-	78
Total	252	39	722

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the Board of Supervisors. The amounts paid by the County, Other Component Units, and Component Unit School Board, for OPEB as the benefits came due during the year ended June 30, 2022 were $261,778, $25,744, and $542,478, respectively.

Total OPEB Liability

The County's total OPEB liability was measured as of July 1, 2021. The total OPEB liability was determined by an actuarial valuation as July 1, 2020.

Actuarial Assumptions

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Healthcare Cost Trend Rates	8.09% for Public Schools, 8.46% for DSS and 10.00% for the County and PSA for fiscal year end 2021 (to reflect actual experience), then 7.00% for fiscal year end 2022, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increases	Service-graded
Discount Rate	1.92%

The mortality rates were calculated using the RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2021.

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is from a 20-Year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher. Since the plan has no assets, the discount rate is equal to the Fidelity Index's "20-year Municipal GO AA Index" as of the measurement date. The final equivalent single discount rate used for this year's valuation is 1.92% as of the end of the fiscal year.

Changes in Total OPEB Liability

	Primary Government	Other Component Units	Component Unit School Board
Balances at June 30, 2020	$ 6,540,006	$ 634,000	$ 14,669,994
Changes for the year:			
Service cost	332,000	44,000	475,000
Interest	165,000	17,000	364,000
Difference between expected and actual experience	221,994	6,000	(259,994)
Changes in assumptions	791,000	65,000	1,461,000
Contributions - employer	(261,000)	-	(569,000)
Net changes	$ 1,248,994	$ 132,000	$ 1,471,006
Balances at June 30, 2021	$ 7,789,000	$ 766,000	$ 16,141,000

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following amounts present the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (0.92%) or one percentage point higher (2.92%) than the current discount rate:

	Rate		
	1% Decrease 0.92%	Current Discount 1.92%	1% Increase 2.92%
Proportionate share of the healthcare total OPEB liability:			
County	$ 8,411,585	$ 7,789,000	$ 7,208,037
Other Component Units	$ 827,223	$ 766,000	$ 708,863
Component Unit School Board	$ 17,431,192	$ 16,141,000	$ 14,937,100

Note 9 – Other Postemployment Benefits (OPEB) – Health Insurance: (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	Rate		
	1% Decrease	Healthcare Cost Trend	1% Increase
Proportionate share of the healthcare net OPEB liability:			
County	$ 6,932,066	$ 7,789,000	$ 9,367,231
Other Component Units	$ 681,723	$ 766,000	$ 921,205
Component Unit School Board	$ 14,365,211	$ 16,141,000	$ 19,411,564

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2022, the County, Other Component Units, and Component Unit School Board recognized OPEB expense in the amounts of $709,000, ($35,000), and $670,000, respectively. At June 30, 2022, the County, Other Component Units, and Component Unit School Board, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Other Component Units		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 41,001	$ 524,187	$ 4,033	$ 51,550	$ 84,966	$ 1,086,263
Changes in assumptions	1,063,512	83,580	104,589	8,220	2,203,899	173,200
Employer contributions subsequent to the measurement date	261,778	-	25,744	-	542,478	-
Total	$ 1,366,291	$ 607,767	$ 134,366	$ 59,770	$ 2,831,343	$ 1,259,463

$261,778, $25,744, and $542,478 was reported as deferred outflows of resources related to OPEB resulting from the County, Other Component Units, and Component Unit School Board, respectively, contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board
2023	$ (18,924)	$ (1,861)	$ (39,215)
2024	9,147	899	18,954
2025	236,861	23,294	490,845
2026	178,198	17,525	369,277
2027	91,464	8,995	189,541

Additional disclosures on changes in total OPEB liability and related ratios can be found in the required supplementary information following the notes to the financial statements.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended.

All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was $8,722 as of June 30, 2022.

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Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2022 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the GLI Plan from the Primary Government were $61,147 and $56,021 for the years ended June 30, 2022 and June 30, 2021, respectively.

Contributions to the GLI Plan from the Other Component Units were $9,115 and $8,852 for the years ended June 30, 2022 and June 30, 2021, respectively.

Contributions to the GLI Plan from the Component Unit School Board (nonprofessional) were $20,662 and $18,620 for the years ended June 30, 2022 and June, 30, 2021, respectively.

Contributions to the GLI Plan from the Component Unit School Board (professional) were $142,818 and $136,169 for the years ended June 30, 2022 and June, 30, 2021, respectively.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB

Primary Government GLI Plan

At June 30, 2022, the entity reported a liability of $585,042 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.05026% as compared to 0.04931% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $11,211. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

Other Component Units Group Life Insurance Plan

At June 30, 2022, the entity reported a liability of $92,447 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.00794% as compared to 0.00809% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $1,772. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (nonprofessional) GLI Program

At June 30, 2022, the entity reported a liability of $194,434 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.01670% as compared to 0.01730% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $(5,928). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (professional) GLI Program

At June 30, 2022, the entity reported a liability of $1,421,925 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer's proportion was 0.12210% as compared to 0.12310% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of $(7,651). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Other Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 66,726	$ 4,458	$ 10,544	$ 704
Net difference between projected and actual earnings on GLI OPEB plan investments	-	139,637	-	22,065
Change in assumptions	32,253	80,046	5,097	12,649
Changes in proportionate share	8,719	35,487	1,378	5,608
Employer contributions subsequent to the measurement date	61,147	-	9,115	-
Total	$ 168,845	$ 259,628	$ 26,134	$ 41,026

	Component Unit School Board (Nonprofessional)		Component Unit School Board (Professional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 22,176	$ 1,481	$ 162,176	$ 10,834
Net difference between projected and actual earnings on GLI OPEB plan investments	-	46,407	-	339,383
Change in assumptions	10,719	26,603	78,390	194,550
Changes in proportionate share	-	42,419	-	188,725
Employer contributions subsequent to the measurement date	20,662	-	142,818	-
Total	$ 53,557	$ 116,910	$ 383,384	$ 733,492

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the GLI Plan OPEB (Continued)

$61,147, $9,115, $20,662, and $142,818 reported as deferred outflows of resources related to the GLI OPEB resulting from the County's, Other Component Units', Component Unit School Board (nonprofessional)'s and Component Unit School Board (professional)'s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)	Component Unit School Board (Professional)
2023	$ (41,578)	$ (6,570)	$ (23,472)	$ (135,954)
2024	(32,205)	(5,089)	(20,079)	(114,119)
2025	(27,665)	(4,371)	(16,779)	(95,901)
2026	(43,878)	(6,934)	(19,146)	(122,915)
2027	(6,604)	(1,043)	(4,539)	(24,037)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS ACFR.

Inflation	2.50%
Salary increases, including inflation:	
Teachers	3.50%-5.95%
Locality - General employees	3.50%-5.35%
Locality - Hazardous Duty employees	3.50%-4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – Hazardous Duty Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2021, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	GLI OPEB Plan
Total GLI OPEB Liability	$ 3,577,346
Plan Fiduciary Net Position	2,413,074
GLI Net OPEB Liability (Asset)	$ 1,164,272
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.45%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

Note 10 – Group Life Insurance (GLI) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return (Continued)

*On October 10, 2019 the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS Fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy and at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer's Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer's proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer's proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Proportional share of the GLI Plan Net OPEB Liability			
Primary Government	$ 854,768	$ 585,042	$ 367,227
Other Component Units	$ 135,068	$ 92,447	$ 58,028
Component Unit School Board (Nonprofessional)	$ 284,074	$ 194,434	$ 122,045
Component Unit School Board (Professional)	$ 2,077,484	$ 1,421,925	$ 892,531

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Virginia Retirement System (VRS) Teacher Employee Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent (professional) employees of public school divisions are automatically covered by the VRS Teacher Employee HIC Plan. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information for the Teacher HIC Plan OPEB, including eligibility, coverage, and benefits is described below:

Eligible Employees

The Teacher Employee Retiree HIC Plan was established July 1, 1993 for retired Teacher Employees covered under VRS who retire with at least 15 years of service credit. Eligible employees include full-time permanent (professional) salaried employees of public school divisions covered under VRS. These employees are enrolled automatically upon employment.

Benefit Amounts

The Teacher Employee HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired teachers. For Teacher and other professional school employees who retire, the monthly benefit is $4.00 per year of service per month with no cap on the benefit amount. For Teacher and other professional school employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is either: $4.00 per month, multiplied by twice the amount of service credit, or $4.00 per month, multiplied by the amount of service earned had the employee been active until age 60, whichever is lower.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2022 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were $319,276 and $304,224 for the years ended June 30, 2022 and June 30, 2021, respectively.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

At June 30, 2022, the school division reported a liability of $3,649,701 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2021 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020 and rolled forward to the measurement date of June 30, 2021. The school division's proportion of the Net VRS Teacher Employee HIC Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Plan was 0.28434% as compared to 0.28770% at June 30, 2020.

For the year ended June 30, 2022, the school division recognized VRS Teacher Employee HIC OPEB expense of $186,386. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2022, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 63,687
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	48,078
Change in assumptions	98,658	14,668
Change in proportionate share	-	439,088
Employer contributions subsequent to the measurement date	319,276	-
Total	$ 417,934	$ 565,521

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Teacher Employee HIC OPEB Liabilities, Teacher Employee HIC OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Teacher Employee HIC Plan OPEB

$319,276 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2023	$ (115,319)
2024	(115,865)
2025	(106,831)
2026	(81,623)
2027	(35,926)
Thereafter	(11,299)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	3.50%-5.95%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teacher Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2021, NOL amounts for the VRS Teacher Employee HIC Plan are as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	$ 1,477,874
Plan Fiduciary Net Position	194,305
Teacher Employee Net HIC OPEB Liability (Asset)	$ 1,283,569
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	13.15%

The total Teacher Employee HIC OPEB liability is calculated by the System's actuary, and the plan's fiduciary net position is reported in the System's financial statements. The net Teacher Employee HIC OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the VRS System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of VRS System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019 the VRS Board elected a long-term rate of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 11 – Teacher Employee Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2021, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

Sensitivity of the School Division's Proportionate Share of the Teacher Employee HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the school division's proportionate share of the VRS Teacher Employee HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the school division's proportionate share of the net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 4,108,552	$ 3,649,701	$ 3,261,404

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan's Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/ Publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

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Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan):

Plan Description

The Political Subdivision Health Insurance Credit (HIC) Plan was established pursuant to §51.1-1400 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of participating political subdivisions are automatically covered by the VRS Political Subdivision HIC Plan upon employment. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System), along with pension and other OPEB plans, for public employer groups in the Commonwealth of Virginia. Members earn one month of service credit toward the benefit for each month they are employed and for which their employer pays contributions to VRS. The HIC is a tax-free reimbursement in an amount set by the General Assembly for each year of service credit against qualified health insurance premiums retirees pay for single coverage, excluding any portion covering the spouse or dependents. The credit cannot exceed the amount of the premiums and ends upon the retiree's death.

The specific information about the Political Subdivision HIC Plan OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The Political Subdivision Retiree HIC Plan was established July 1, 1993 for retired political subdivision employees of employers who elect the benefit and retire with at least 15 years of service credit. Eligible employees include full-time permanent salaried employees of the participating political subdivision who are covered under the VRS pension plan. These employees are enrolled automatically upon employment.

Benefit Amounts

The Political Subdivision Retiree HIC Plan is a defined benefit plan that provides a credit toward the cost of health insurance coverage for retired political subdivision employees of participating employers. For employees who retire, the monthly benefit is $1.50 per year of service per month with a maximum benefit of $45.00 per month. For employees who retire on disability or go on long-term disability under the Virginia Local Disability Program (VLDP), the monthly benefit is $45.00 per month.

HIC Plan Notes

The monthly HIC benefit cannot exceed the individual premium amount. There is no HIC for premiums paid and qualified under LODA; however, the employee may receive the credit for premiums paid for other qualified health plans. Employees who retire after being on long-term disability under VLDP must have at least 15 years of service credit to qualify for the HIC as a retiree.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Employees Covered by Benefit Terms

As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	159
Inactive members:	
Vested inactive members	1
Active members	173
Total covered employees	333

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The Component Unit School Board's contractually required employer contribution rate for the year ended June 30, 2022 was 1.64% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2020. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the Component Unit School Board to the HIC Plan were $61,980 and $56,225 for the years ended June 30, 2022 and June 30, 2021, respectively.

During the 2020 session, House Bill 1513 was enacted. This bill required the addition of Health Insurance Credit benefits for non-teacher employees effective July 1, 2021. While benefit payments became effective July 1, 2021, employees were required to pre-fund the benefits beginning July 1, 2020. The bill impacted 95 employers and resulted in approximately $2.5 million of additional employer contributions in FY 2021.

Net HIC OPEB Liability

The Component Unit School Board's net HIC OPEB liability was measured as of June 30, 2021. The total HIC OPEB liability was determined by an actuarial valuation performed as of June 30, 2020, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Actuarial Assumptions: (Continued)

Mortality Rates – Non-Largest Ten Locality Employers – General Employees

Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System's investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System's investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

*The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2020	$ 782,665	$ -	$ 782,665
Changes for the year:			
Service cost	$ 5,537	$ -	$ 5,537
Interest	52,830	-	52,830
Assumption changes	19,263	-	19,263
Contributions - employer	-	56,225	(56,225)
Net investment income	-	7,462	(7,462)
Administrative expenses	-	(249)	249
Net changes	$ 77,630	$ 63,438.00	$ 14,192
Balances at June 30, 2021	$ 860,295	$ 63,438	$ 796,857

Sensitivity of the Component Unit School Board's HIC Net OPEB Liability to Changes in the Discount Rate

The following presents the Component Unit School Board's HIC Plan net HIC OPEB liability using the discount rate of 6.75%, as well as what the Component Unit School Board's net HIC OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Component Unit School Board's Net HIC OPEB Liability	$ 872,522	$ 796,857	$ 731,369

Note 12 – Health Insurance Credit (HIC) Plan (OPEB Plan): (Continued)

HIC Plan OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to HIC Plan OPEB

For the year ended June 30, 2022, the Component Unit School Board recognized HIC Plan OPEB expense of 61,345. At June 30, 2022, the Component Unit School Board reported deferred outflows of resources and deferred inflows of resources related to the Component Unit School Board's HIC Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on HIC OPEB plan investments	$ -	$ 4,458
Change in assumptions	13,530	-
Employer contributions subsequent to the measurement date	61,980	-
Total	$ 75,510	$ 4,458

$61,980 reported as deferred outflows of resources related to the HIC OPEB resulting from the Component Unit School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2023	$ 4,618
2024	4,618
2025	949
2026	(1,113)

HIC Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/pdf/publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 13 – Aggregate OPEB Information:

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:								
Group Life Insurance Plan:								
County	$ 168,845	$ 259,628	$ 585,042	$ 11,211	$ -	$ -	$ -	$ -
Component Units	-	-	-	-	26,134	41,026	92,447	1,772
Health Insurance Credit Plan:								
County Stand-Alone Plan	1,366,291	607,767	7,789,000	709,000	-	-	-	-
Component Units Stand-Alone Plan	-	-	-	-	134,366	59,770	766,000	(35,000)
Totals	$ 1,535,136	$ 867,395	$ 8,374,042	$ 720,211	$ 160,500	$ 100,796	$ 858,447	$ (33,228)

Note 13 – Aggregate OPEB Information: (Continued)

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense
VRS OPEB Plans:				
Group Life Insurance Plan:				
School Board Nonprofessional	$ 53,557	$ 116,910	$ 194,434	$ (5,928)
School Board Professional	383,384	733,492	1,421,925	(7,651)
Health Insurance Credit Plan:				
School Board Health Insurance Credit Plan	75,510	4,458	796,857	61,345
Teacher Health Insurance Credit Plan	417,934	565,521	3,649,701	186,386
School Stand-Alone Plan	2,831,343	1,259,463	16,141,000	670,000
Totals	$ 3,761,728	$ 2,679,844	$ 22,203,917	$ 904,152

Note 14 – Contingent Liabilities:

Federal programs in which the County and its component units participate were audited in accordance with the provisions of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (the Uniform Guidance). Pursuant to the provisions of this circular all major programs and certain other programs were tested for compliance with applicable grant requirements. Matters of noncompliance were disclosed by audit and the Federal Government may subject grant programs to additional compliance tests which may result in disallowed expenditures. In the opinion of management, any future disallowances of current grant program expenditures, if any, would be immaterial.

Note 15 – Landfill Closure and Post-closure Care Cost:

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used at each balance sheet date. Of the $17,796,737 reported as landfill closure and post closure care liability at June 30, 2022, $10,638,736 represents the cumulative amount reported to date based on use of 58.00 percent of the estimated capacity of the landfill.

The County will recognize the remaining estimated cost of closure and post-closure care of $7,158,001 as the remaining capacity is filled. The County expects to close the landfill in 2055. Actual costs may be higher due to inflation, changes in technology or changes in regulations. These estimated amounts are based on what it would cost to perform all closure and post closure care in 2022.

The County uses the Commonwealth of Virginia's financial assurance mechanism to meet the Department of Environmental Quality's assurance requirements for landfill closure and post-closure costs. The County has demonstrated financial assurance requirements for closure and post closure care and corrective action costs through the submission of a Local Government Financial Test to the Virginia Department of Environmental Quality in accordance with Section 9VAC20-70 of the Virginia Administrative Code.

Note 16 – Risk Management:

The County and its component unit – School Board is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The County and its component unit – School Board participate with other localities in a public entity risk pool for their coverage of general liability and auto insurance with the Virginia Municipal Liability Pool. Each member of this risk pool jointly and severally agrees to assume, pay and discharge any liability. The County and its component unit – School Board pay the Virginia Municipal Group contributions and assessments based upon classification and rates into a designated cash reserve fund out of which expenses of the pool, claims and awards are to be paid. In the event of a loss deficit and depletion of all available excess insurance, the pool may assess all members in the proportion in which the premium of each bears to the total premiums of all members in the year in which such deficit occurs. The County and its component unit – School Board continue to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 17 – Deferred/Unavailable Revenue:

Deferred/unavailable revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Under the accrual basis, assessments for future periods are deferred. Deferred/unavailable revenue is comprised of the following:

	Government-wide Statements	Balance Sheet
	Governmental Activities	Governmental Funds
Primary Government		
Long-term portion of opioid settlement receivable that is not available for funding of current expenditures	$ -	$ 1,814,784
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures (amount due but not collected at 6/30)	-	3,167,966
Property taxes due in December 2022	20,493,463	20,493,463
Prepaid property taxes due in December 2022 but paid in advance by the taxpayers	1,032,131	1,032,131
Total deferred/unavailable revenue	$ 21,525,594	$ 26,508,344

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Note 18 – Surety Bonds:

Commonwealth of America, Division of Risk Management	Amount
Tammy Allison, Clerk of the Circuit Court	$ 710,000
David Larimer, Treasurer	500,000
David Anderson, Commissioner of the Revenue	3,000
Brian Hieatt, Sheriff	30,000
The above constitutional officers' employees	
Blanket bond	50,000
Landfill employees	20,000
VACO Insurance Program:	
All School Board employees – blanket	250,000
Fidelity and Deposit Company of Maryland Surety:	
C. Eric Young, County Administrator	50,000
St. Paul Fire and Marine Insurance Company	
David Taylor, Interim Director of Social Services	25,000
All Social Services employees – blanket	100,000

Note 19 – Nonspendable, Restricted, and Committed Fund Balances/Net Position by Fund:

	Governmental Activities							Component Unit - School Board		
	General Fund	County CIP Fund	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total	School Operating Fund	School Activity Fund	Total
Fund Balance:										
Nonspendable:										
Prepaid items	$ 56,926	$ -	$ -	$ -	$ -	$ -	$ 56,926	$ 531,827	$ -	$ 531,827
Restricted:										
Public safety	$ 85,463	$ -	$ -	$ -	$ -	$ -	$ 85,463	$ -	$ -	$ -
Health insurance	339,614	-	-	-	-	-	339,614	2,821,627	-	2,821,627
Opioid settlement	65,306	-	-	-	-	-	65,306	-	-	-
Total restricted balances	$ 490,383	$ -	$ -	$ -	$ -	$ -	$ 425,077	$ 2,821,627	$ -	$ 2,821,627
Committed funds:										
Wireless fund	$ 35,834	$ -	$ -	$ -	$ -	$ -	$ 35,834	$ -	$ -	$ -
Recreation	38,057	-	-	-	-	-	38,057	-	-	-
Capital projects	-	378,875	-	-	-	-	378,875	-	-	-
Law library	-	-	48,793	-	-	-	48,793	-	-	-
Coal road improvements	-	-	-	1,910,184	-	-	1,910,184	-	-	-
Coal road economic development	-	-	-	-	161,019	-	161,019	-	-	-
Damage stamp	-	-	-	-	-	42	42	-	-	-
Education	-	-	-	-	-	-	-	4,402,973	1,112,648	5,515,621
Total committed balances	$ 73,891	$ 378,875	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,572,804	$ 4,402,973	$ 1,112,648	$ 5,515,621
Net Position:										
Restricted:										
Public safety	n/a	n/a	n/a	n/a	n/a	n/a	$ 85,463	n/a	n/a	$ -
Health insurance	n/a	n/a	n/a	n/a	n/a	n/a	339,614	n/a	n/a	2,821,627
Opioid settlement	n/a	n/a	n/a	n/a	n/a	n/a	1,880,090	n/a	n/a	-
Total restricted balances							$ 2,305,167			$ 2,821,627

Note 20 – COVID-19 Pandemic:

The COVID-19 pandemic and its impact on operations continues to evolve. Specific to the County, COVID-19 impacted various parts of its 2021 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personnel. Federal relief has been received through various programs. Management believes the County is taking appropriate actions to mitigate the negative impact. The extent to which COVID-19 may impact operations in subsequent years remains uncertain, and management is unable to estimate the effects on future results of operations, financial condition, or liquidity for fiscal year 2023.

ARPA Funding

On March 11, 2021, the American Rescue Plan (ARPA) Act of 2021 was passed by the federal government. A primary component of the ARPA was the establishment of the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). Local governments are to receive funds in two tranches, with 50% provided beginning in May 2021 and the balance delivered approximately 12 months later.

On June 22, 2021, the County received its share of the first half of the CSLFRF funds. The second half of funding was received on July 11, 2022, shortly after year end. As a condition of receiving CSLFRF funds, any funds unobligated by December 31, 2024, and unexpended by December 31, 2026, will be returned to the federal government. Unspent funds in the amount of $2,413,720 from the initial allocation are reported as unearned revenue as of June 30.

ESF Funding

The CARES Act also established the Education Stabilization Fund (ESF) and allocated $30.75 billion to the U.S. Department of Education. The ESF is composed of three primary emergency relief funds: (1) a Governor's Emergency Education Relief (GEER) Fund, (2) an Elementary and Secondary School Emergency Relief (ESSER) Fund, and (3) a Higher Education Emergency Relief (HEER) Fund. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA Act) was signed into law on December 27, 2020 and added $81.9 billion to the ESF. In March 2021, the American Rescue Plan Act (ARP Act), in support of ongoing state and institutional COVID-19 recovery efforts, added more than $170 billion to the ESF. The School Board is receiving this funding from the Virginia Department of Education on a reimbursement basis.

Note 23 – Upcoming Pronouncements:

Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Payment Arrangements*, addresses issues related to public-private and public-public partnership arrangements. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 99, *Omnibus 2022*, addresses (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The effective dates differ based on the requirements of the Statement, ranging from April 2022 to for fiscal years beginning after June 15, 2023.

Note 23 – Upcoming Pronouncements: (Continued)

Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62,* provides more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability for accounting changes and error corrections. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. It aligns the recognition and measurement guidance under a unified model and amends certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Exhibit 12

County of Tazewell, Virginia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
General Property Taxes	$ 33,228,982	$ 33,228,982	$ 33,291,477	$ 62,495
Other Local Taxes	7,749,812	7,749,812	8,985,598	1,235,786
Permits, Privilege Fees and Regulatory Licenses	141,125	141,125	175,997	34,872
Fines and Forfeitures	40,000	40,000	44,935	4,935
Revenue from Use of Money and Property	289,294	289,294	292,984	3,690
Charges for Services	138,250	138,250	167,815	29,565
Miscellaneous	427,500	427,500	365,657	(61,843)
Recovered Costs	1,924,346	1,924,346	2,309,631	385,285
Intergovernmental:				
Commonwealth	14,127,454	14,127,454	13,764,647	(362,807)
Federal Government	22,372,074	22,372,074	8,374,459	(13,997,615)
Total Revenues	$ 80,438,837	$ 80,438,837	$ 67,773,200	$ (12,665,637)
EXPENDITURES:				
Current:				
General Government Administration	$ 14,798,540	$ 14,798,540	$ 6,792,029	$ 8,006,511
Judicial Administration	2,556,554	2,556,554	2,693,612	(137,058)
Public Safety	15,320,692	15,320,692	14,771,370	549,322
Public Works	1,309,782	1,309,782	1,153,047	156,735
Health and Welfare	13,411,885	13,411,885	13,484,808	(72,923)
Education	12,373,979	12,373,979	11,430,568	943,411
Parks, Recreation and Cultural	1,665,293	1,665,293	1,887,116	(221,823)
Community Development	9,109,880	9,109,880	1,414,009	7,695,871
Non-Departmental	8,784,766	8,784,766	512,910	8,271,856
Debt Service:				
Principal Retirement	2,177,391	2,177,391	1,712,039	465,352
Interest and Other Fiscal Charges	716,830	716,830	563,629	153,201
Total Expenditures	$ 82,225,592	$ 82,225,592	$ 56,415,137	$ 25,810,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,786,755)	$ (1,786,755)	$ 11,358,063	$ 13,144,818
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ 5,000	$ 5,000	$ -
Transfers Out	(1,022,750)	(1,022,750)	(2,041,892)	(1,019,142)
Total Other Financing Sources (Uses)	$ (1,017,750)	$ (1,017,750)	$ (2,036,892)	$ (1,019,142)
Net Change in Fund Balance	$ (2,804,505)	$ (2,804,505)	$ 9,321,171	$ 12,125,676
Fund Balance - Beginning	2,804,505	2,804,505	14,115,672	11,311,167
Fund Balance - Ending	$ -	$ -	$ 23,436,843	$ 23,436,843

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 1,116,259	$ 1,065,150	$ 1,004,039	$ 1,015,173	$ 1,090,137	$ 1,095,549	$ 1,086,879	$ 1,078,495
Interest	3,613,198	3,482,375	3,386,517	3,310,997	3,202,401	3,043,467	2,899,146	2,767,693
Change of assumptions	1,892,513	-	1,476,634	-	(156,883)	-	-	-
Differences between expected and actual experience	(207,767)	(20,986)	142,508	(305,314)	(7,195)	651,020	313,432	-
Impact in change in proportion	288,176	(45,957)	(328,076)	(40,854)	(209,616)	(111,024)	-	-
Benefit payments	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Net change in total pension liability	$ 3,891,340	$ 1,538,478	$ 3,120,079	$ 1,313,701	$ 1,512,653	$ 2,465,407	$ 2,259,741	$ 1,949,234
Total pension liability - beginning	54,646,243	53,107,765	49,987,686	48,673,985	47,161,332	44,695,925	42,436,184	40,486,950
Total pension liability - ending (a)	$ 58,537,583	$ 54,646,243	$ 53,107,765	$ 49,987,686	$ 48,673,985	$ 47,161,332	$ 44,695,925	$ 42,436,184
Plan fiduciary net position								
Impact in change in proportion	$ 234,385	$ (38,989)	$ (285,911)	$ (35,018)	$ (169,900)	$ (95,046)	$ -	$ -
Contributions - employer	1,213,082	1,045,597	1,015,055	1,010,986	1,018,151	1,110,489	1,127,068	1,109,531
Contributions - employee	523,307	491,857	494,738	497,210	491,028	527,074	515,377	495,039
Net investment income	12,150,619	864,750	2,860,605	3,064,187	4,593,798	657,018	1,688,554	5,070,273
Benefit payments	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)	(1,896,954)
Administrator charges	(30,459)	(29,617)	(28,648)	(26,916)	(26,855)	(23,721)	(23,151)	(27,328)
Other	1,143	(1,005)	(1,799)	(2,704)	(4,077)	(280)	(356)	268
Net change in plan fiduciary net position	$ 11,281,038	$ (609,511)	$ 1,492,497	$ 1,841,444	$ 3,495,954	$ (38,071)	$ 1,267,776	$ 4,750,829
Plan fiduciary net position - beginning	44,446,062	45,055,573	43,563,076	41,721,632	38,225,678	38,263,749	36,995,973	32,245,144
Plan fiduciary net position - ending (b)	$ 55,727,100	$ 44,446,062	$ 45,055,573	$ 43,563,076	$ 41,721,632	$ 38,225,678	$ 38,263,749	$ 36,995,973
County's net pension liability - ending (a) - (b)	$ 2,810,483	$ 10,200,181	$ 8,052,192	$ 6,424,610	$ 6,952,353	$ 8,935,654	$ 6,432,176	$ 5,440,211
Plan fiduciary net position as a percentage of the total pension liability	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 10,391,181	$ 10,098,852	$ 9,731,606	$ 9,910,529	$ 9,859,374	$ 9,964,213	$ 10,048,316	$ 9,720,135
County's net pension liability as a percentage of covered payroll	27.05%	101.00%	82.74%	64.83%	70.52%	89.68%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Other Component Units
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 176,388	$ 174,816	$ 163,776	$ 157,842	$ 168,446	$ 163,654	$ 159,256	$ 158,027
Interest	570,949	571,541	552,397	514,803	494,813	454,636	424,797	405,539
Change of assumptions	299,050	-	240,864	-	(24,240)	-	-	-
Differences between expected and actual experience	(32,831)	(3,444)	23,246	(47,471)	(1,112)	97,250	45,926	-
Impact in change of proportion	(288,176)	45,957	328,076	40,855	209,616	111,024	-	-
Benefit payments	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Net change in total pension liability	$ 281,187	$ 306,000	$ 890,529	$ 251,465	$ 475,735	$ 495,893	$ 331,107	$ 285,613
Total pension liability - beginning	8,968,734	8,662,734	7,772,205	7,520,740	7,045,005	6,549,112	6,218,005	5,932,392
Total pension liability - ending (a)	$ 9,249,921	$ 8,968,734	$ 8,662,734	$ 7,772,205	$ 7,520,740	$ 7,045,005	$ 6,549,112	$ 6,218,005
Plan fiduciary net position								
Impact in change of proportion	$ (234,385)	$ 38,990	$ 285,911	$ 35,018	$ 169,900	$ 95,046	$ -	$ -
Contributions - employer	191,688	171,608	165,572	157,191	157,318	165,886	165,145	162,576
Contributions - employee	82,692	80,725	80,700	77,308	75,870	78,735	75,516	72,536
Net investment income	1,920,008	141,926	466,612	476,429	709,802	98,146	247,413	742,927
Benefit payments	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)	(277,953)
Administrator charges	(4,813)	(4,861)	(4,673)	(4,185)	(4,149)	(3,543)	(3,393)	(4,004)
Other	181	(165)	(293)	(420)	(629)	(42)	(52)	38
Net change in plan fiduciary net position	$ 1,511,178	$ (54,647)	$ 575,999	$ 326,777	$ 736,324	$ 103,557	$ 185,757	$ 696,120
Plan fiduciary net position - beginning	7,294,640	7,349,287	6,773,288	6,446,511	5,710,187	5,606,630	5,420,873	4,724,753
Plan fiduciary net position - ending (b)	$ 8,805,818	$ 7,294,640	$ 7,349,287	$ 6,773,288	$ 6,446,511	$ 5,710,187	$ 5,606,630	$ 5,420,873
Component Units' net pension liability - ending (a) - (b)	$ 444,103	$ 1,674,094	$ 1,313,447	$ 998,917	$ 1,074,229	$ 1,334,818	$ 942,482	$ 797,132
Plan fiduciary net position as a percentage of the total pension liability	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%	87.18%
Covered payroll	$ 1,611,887	$ 1,657,458	$ 1,590,448	$ 1,531,307	$ 1,472,797	$ 1,460,017	$ 1,472,340	$ 1,424,253
Component Units' net pension liability as a percentage of covered payroll	27.55%	101.00%	82.58%	65.23%	72.94%	91.42%	64.01%	55.97%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Component Unit School Board (Nonprofessional)
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	$ 281,580	$ 302,641	$ 312,522	$ 325,917	$ 353,607	$ 359,182	$ 375,904	$ 389,969
Interest	1,799,889	1,805,274	1,797,737	1,784,614	1,770,523	1,752,811	1,729,888	1,688,775
Change of assumptions	896,175	-	655,655	-	(70,894)	-	-	-
Differences between expected and actual experience	80,585	(321,563)	69,476	(208,796)	(183,199)	(243,199)	(222,538)	-
Benefit payments	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Net change in total pension liability	$ 1,136,297	$ (23,955)	$ 1,100,589	$ 208,019	$ 226,262	$ 281,045	$ 359,440	$ 619,726
Total pension liability - beginning	27,625,995	27,649,950	26,549,361	26,341,342	26,115,080	25,834,035	25,474,595	24,854,869
Total pension liability - ending (a)	$ 28,762,292	$ 27,625,995	$ 27,649,950	$ 26,549,361	$ 26,341,342	$ 26,115,080	$ 25,834,035	$ 25,474,595
Plan fiduciary net position								
Contributions - employer	$ 503,723	$ 446,165	$ 450,672	$ 496,279	$ 511,878	$ 637,931	$ 629,864	$ 589,541
Contributions - employee	158,847	165,344	167,179	179,643	185,775	191,556	190,601	190,618
Net investment income	5,446,221	398,165	1,360,432	1,494,878	2,292,108	328,681	875,280	2,714,251
Benefit payments	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)	(1,459,018)
Administrator charges	(14,390)	(14,365)	(14,332)	(13,492)	(13,865)	(12,500)	(12,501)	(15,068)
Other	501	(462)	(850)	(1,308)	(2,014)	(142)	(185)	143
Net change in plan fiduciary net position	$ 4,172,970	$ (815,460)	$ 228,300	$ 462,284	$ 1,330,107	$ (442,223)	$ 159,245	$ 2,020,467
Plan fiduciary net position - beginning	20,480,154	21,295,614	21,067,314	20,605,030	19,274,923	19,717,146	19,557,901	17,537,434
Plan fiduciary net position - ending (b)	$ 24,653,124	$ 20,480,154	$ 21,295,614	$ 21,067,314	$ 20,605,030	$ 19,274,923	$ 19,717,146	$ 19,557,901
School Board's net pension liability - ending (a) - (b)	$ 4,109,168	$ 7,145,841	$ 6,354,336	$ 5,482,047	$ 5,736,312	$ 6,840,157	$ 6,116,889	$ 5,916,694
Plan fiduciary net position as a percentage of the total pension liability	85.71%	74.13%	77.02%	79.35%	78.22%	73.81%	76.32%	76.77%
Covered payroll	$ 3,428,413	$ 3,526,992	$ 3,530,389	$ 3,778,109	$ 3,877,669	$ 3,958,254	$ 3,891,558	$ 3,824,515
School Board's net pension liability as a percentage of covered payroll	119.86%	202.60%	179.99%	145.10%	147.93%	172.81%	157.18%	154.70%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Measurement Dates of June 30, 2014 through June 30, 2021

Date	Employer's Proportion of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
(1)	(2)	(3)	(4)	(5)	(6)
2021	0.28753%	$ 22,321,234	$ 25,146,532	88.76%	85.46%
2020	0.29060%	42,287,021	25,224,367	167.64%	71.47%
2019	0.29862%	39,300,089	24,794,223	158.51%	73.51%
2018	0.32016%	37,651,000	25,740,658	146.27%	74.81%
2017	0.33673%	41,411,000	26,133,765	158.46%	72.92%
2016	0.34666%	48,581,000	26,431,418	183.80%	68.28%
2015	0.35749%	44,995,000	26,579,014	169.29%	70.68%
2014	0.36174%	43,715,000	26,452,530	165.26%	70.88%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Pension Plans
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)*	Contributions in Relation to Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2022	$ 1,313,810	$ 1,313,810	$ -	$ 11,292,489	11.63%
2021	1,216,175	1,216,175	-	10,391,181	11.70%
2020	1,086,636	1,086,636	-	10,098,852	10.76%
2019	1,015,039	1,015,039	-	9,731,606	10.43%
2018	1,024,401	1,024,401	-	9,910,529	10.34%
2017	1,016,717	1,016,717	-	9,859,374	10.31%
2016	1,120,484	1,120,484	-	9,964,213	11.25%
2015	1,127,068	1,127,068	-	10,048,316	11.22%
Component Units					
2022	$ 195,850	$ 195,850	$ -	$ 1,683,373	11.63%
2021	191,688	191,688	-	1,611,887	11.89%
2020	178,343	178,343	-	1,657,458	10.76%
2019	165,570	165,570	-	1,590,448	10.41%
2018	159,510	159,510	-	1,531,307	10.42%
2017	157,456	157,456	-	1,472,797	10.69%
2016	167,379	167,379	-	1,460,017	11.46%
2015	165,145	165,145	-	1,472,340	11.22%
Component Unit School Board (nonprofessional)					
2022	$ 554,929	$ 554,929	$ -	$ 3,779,290	14.68%
2021	503,719	503,719	-	3,428,413	14.69%
2020	446,160	446,160	-	3,526,992	12.65%
2019	450,673	450,673	-	3,530,389	12.77%
2018	496,256	496,256	-	3,778,109	13.14%
2017	511,880	511,880	-	3,877,669	13.20%
2016	638,441	638,441	-	3,958,254	16.13%
2015	633,935	633,935	-	3,891,558	16.29%
2014	585,916	585,916	-	3,824,515	15.32%
2013	585,126	585,126	-	3,819,361	15.32%
Component Unit School Board (professional)					
2022	$ 4,256,299	$ 4,256,299	$ -	$ 26,387,899	16.13%
2021	4,067,701	4,067,701	-	25,146,532	16.18%
2020	3,860,904	3,860,904	-	25,224,367	15.31%
2019	3,824,277	3,824,277	-	24,794,223	15.42%
2018	4,140,042	4,140,042	-	25,740,658	16.08%
2017	3,831,210	3,831,210	-	26,133,765	14.66%
2016	3,695,626	3,695,626	-	26,431,418	13.98%
2015	4,249,445	4,249,445	-	26,579,014	15.99%
2014	3,084,365	3,084,365	-	26,452,530	11.66%
2013	3,115,911	3,115,911	-	26,723,079	11.66%

*Includes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

Schedule is intended to show information for 10 years. Because multiple employers participate in the County of Tazewell, Virginia's retirement plan, prior to 2015 the Component Units' information was included in the County's schedules. Therefore, no additional data is currently available. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Pension Plans
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

All Others (Non 10 Largest) – Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Largest 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Component Unit School Board - Professional Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Primary Government
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 332,000	$ 217,661	$ 193,536	$ 299,000	$ 283,000
Interest	165,000	190,416	215,422	207,000	198,000
Changes in assumptions	791,000	338,617	461,172	66,000	-
Differences between expected and actual experience	221,994	59,879	(214,484)	(430,000)	-
Contributions	(261,000)	(266,762)	(293,899)	(268,000)	-
Benefit payments	-	-	-	-	(257,000)
Changes in proportionate share	-	(265,804)	395,252	-	-
Net change in total OPEB liability	$ 1,248,994	$ 274,007	$ 756,999	$ (126,000)	$ 224,000
Total OPEB liability - beginning	6,540,006	6,265,999	5,509,000	5,635,000	5,411,000
Total OPEB liability - ending	$ 7,789,000	$ 6,540,006	$ 6,265,999	$ 5,509,000	$ 5,635,000
Covered-employee payroll	$ 11,474,701	$ 10,892,625	$ 11,921,375	$ 11,122,229	$ 10,159,885
County's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.46%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Other Component Units
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 44,000	$ 21,100	$ 23,628	$ 35,000	$ 33,000
Interest	17,000	18,459	26,301	41,000	39,000
Changes in assumptions	65,000	32,826	56,304	(9,000)	-
Differences between expected and actual experience	6,000	5,805	(26,186)	(496,000)	-
Contributions	-	(25,860)	(35,882)	(29,000)	
Benefit payments	-	-	-	-	(41,000)
Changes in proportionate share	-	(183,335)	59,840	-	-
Net change in total OPEB liability	$ 132,000	$ (131,005)	$ 104,005	$ (458,000)	$ 31,000
Total OPEB liability - beginning	634,000	765,005	661,000	1,119,000	1,088,000
Total OPEB liability - ending	$ 766,000	$ 634,000	$ 765,005	$ 661,000	$ 1,119,000
Covered-employee payroll	$ 1,128,460	$ 1,055,951	$ 1,455,451	$ 1,334,629	$ 2,018,712
Other Component Unit's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.43%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability (Asset) and Related Ratios - Health Insurance
Component Unit School Board
For the Fiscal Years Ended June 30, 2018 through June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	$ 475,000	$ 488,239	$ 401,836	$ 573,000	$ 543,000
Interest	364,000	427,125	447,277	585,000	582,000
Changes in assumptions	1,461,000	759,557	957,524	(878,000)	-
Differences between expected and actual experience	(259,994)	134,316	(445,330)	(3,120,000)	-
Contributions	(569,000)	(598,378)	(610,219)	(683,000)	
Benefit payments	-	-	-	-	(1,371,000)
Changes in proportionate share	-	449,139	(455,092)	-	-
Net change in total OPEB liability	$ 1,471,006	$ 1,659,998	$ 295,996	$ (3,523,000)	$ (246,000)
Total OPEB liability - beginning	14,669,994	13,009,996	12,714,000	16,237,000	16,483,000
Total OPEB liability - ending	$ 16,141,000	$ 14,669,994	$ 13,009,996	$ 12,714,000	$ 16,237,000
Covered-employee payroll	$ 23,778,839	$ 24,433,424	$ 24,752,165	$ 25,671,036	$ 29,273,402
School Board's total OPEB liability (asset) as a percentage of covered-employee	67.88%	60.04%	52.56%	49.53%	55.47%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information - Health Insurance
For the Fiscal Year Ended June 30, 2022

Valuation Date: 7/1/2020
Measurement Date: 7/1/2021

No assets are accumulated in a trust that meets the criteria in GASB 75 to pay related benefits.

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	1.92%
Inflation	2.50%
Healthcare Trend Rate	8.09% for Public Schools, 8.46% for DSS and 10.00% for the County and PSA for fiscal year end 2021 (to reflect actual experience), then 7.00% for fiscal year end 2022, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increase Rates	Service-graded
Retirement Age	The average age at retirement is 62
Mortality Rates	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortalility improvement scale MP-2021

County of Tazewell, Virginia
Schedule of County's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2021

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2021	0.05026%	$ 585,042	$ 10,374,477	5.64%	67.45%
2020	0.04931%	822,430	10,142,757	8.11%	52.64%
2019	0.04975%	809,494	9,750,829	8.30%	52.00%
2018	0.05207%	790,810	9,937,378	7.96%	51.22%
2017	0.05350%	804,781	9,867,602	8.16%	48.86%
Other Component Units:					
2021	0.00794%	$ 92,447	$ 1,638,961	5.64%	67.45%
2020	0.00809%	134,981	1,664,670	8.11%	52.64%
2019	0.00811%	132,042	1,590,522	8.30%	52.00%
2018	0.00805%	122,190	1,535,455	7.96%	51.22%
2017	0.00799%	120,219	1,474,039	8.16%	48.86%
Component Unit School Board-Nonprofessional:					
2021	0.01670%	$ 194,434	$ 3,448,202	5.64%	67.45%
2020	0.01730%	288,375	3,556,386	8.11%	52.64%
2019	0.01805%	293,722	3,537,467	8.30%	52.00%
2018	0.01993%	303,000	3,789,766	8.00%	51.22%
2017	0.02123%	320,000	3,915,089	8.17%	48.86%
Component Unit School Board-Professional:					
2021	0.12210%	$ 1,421,925	$ 25,216,444	5.64%	67.45%
2020	0.12310%	2,054,671	25,337,995	8.11%	52.64%
2019	0.12656%	2,059,468	24,814,371	8.30%	52.00%
2018	0.13578%	2,063,000	25,814,219	7.99%	51.22%
2017	0.14346%	2,159,000	26,462,433	8.16%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2022	$ 61,147	$ 61,147	$ -	$ 11,323,484	0.54%
2021	56,021	56,021	-	10,374,477	0.54%
2020	52,744	52,744	-	10,142,757	0.52%
2019	50,703	50,703	-	9,750,829	0.52%
2018	51,673	51,673	-	9,937,378	0.52%
2017	51,312	51,312	-	9,867,602	0.52%
Other Component Units:					
2022	$ 9,115	$ 9,115	$ -	$ 1,687,992	0.54%
2021	8,852	8,852	-	1,638,961	0.54%
2020	8,657	8,657	-	1,664,670	0.52%
2019	8,270	8,270	-	1,590,522	0.52%
2018	7,984	7,984	-	1,535,455	0.52%
2017	7,665	7,665	-	1,474,039	0.52%
Component Unit School Board (nonprofessional):					
2022	$ 20,662	$ 20,662	$ -	$ 3,826,243	0.54%
2021	18,620	18,620	-	3,448,202	0.54%
2020	18,494	18,494	-	3,556,386	0.52%
2019	18,395	18,395	-	3,537,467	0.52%
2018	19,707	19,707	-	3,789,766	0.52%
2017	20,358	20,358	-	3,915,089	0.52%
2016	19,014	19,014	-	3,961,302	0.48%
2015	18,688	18,688	-	3,893,364	0.48%
2014	18,446	18,446	-	3,842,931	0.48%
2013	18,492	18,492	-	3,852,398	0.48%
Component Unit School Board (professional):					
2022	$ 142,818	$ 142,818	$ -	$ 26,447,857	0.54%
2021	136,169	136,169	-	25,216,444	0.54%
2020	131,763	131,763	-	25,337,995	0.52%
2019	129,038	129,038	-	24,814,371	0.52%
2018	134,238	134,238	-	25,814,219	0.52%
2017	137,605	137,605	-	26,462,433	0.52%
2016	127,248	127,248	-	26,510,012	0.48%
2015	127,864	127,864	-	26,638,341	0.48%
2014	127,308	127,308	-	26,522,546	0.48%
2013	128,717	128,717	-	26,816,024	0.48%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available for the County and Other Component Units as the information prior to this time was not allocated in a similar manner. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Non-Largest Ten Locality Employers - Hazardous Duty Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of County of Tazewell School Board's Share of Net OPEB Liability
Teacher Employee Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2021

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2021	0.28434%	$ 3,649,701	$ 25,146,532	14.51%	13.15%
2020	0.28770%	3,753,485	25,224,367	14.88%	9.95%
2019	0.29555%	3,869,037	24,794,223	15.60%	8.97%
2018	0.31833%	4,042,000	25,740,658	15.70%	8.08%
2017	0.33488%	4,248,000	26,428,915	16.07%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2013 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2022	$ 319,276	$ 319,276	$ -	$ 26,386,475	1.21%
2021	304,224	304,224	-	25,146,532	1.21%
2020	302,696	302,696	-	25,224,367	1.20%
2019	297,533	297,533	-	24,794,223	1.20%
2018	316,611	316,611	-	25,740,658	1.23%
2017	293,361	293,361	-	26,428,915	1.11%
2016	280,173	280,173	-	26,431,418	1.06%
2015	281,738	281,738	-	26,579,014	1.06%
2014	293,637	293,637	-	26,453,792	1.11%
2013	296,626	296,626	-	26,723,055	1.11%

County of Tazewell, Virginia
Notes to Required Supplementary Information
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

County of Tazewell, Virginia
Schedule of Changes in Net OPEB Liability and Related Ratios
Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2020 through June 30, 2021

	2021	2020
Total HIC OPEB Liability		
Service cost	$ 5,537	$ -
Interest	52,830	-
Changes in assumptions	19,263	-
Benefit payments	-	782,665
Net change in total pension liability	$ 77,630	$ 782,665
Total HIC OPEB Liability - beginning	782,665	-
Total HIC OPEB Liability - ending (a)	$ 860,295	$ 782,665
Plan fiduciary net position		
Contributions - employer	$ 56,225	$ -
Net investment income	7,462	-
Administrator charges	(249)	-
Net change in plan fiduciary net position	$ 63,438	$ -
Plan fiduciary net position - beginning	-	-
Plan fiduciary net position - ending (b)	$ 63,438	$ -
Component Unit School Board's net HIC OPEB liability - ending (a) - (b)	$ 796,857	$ 782,665
Plan fiduciary net position as a percentage of the total HIC OPEB liability	7.37%	0.00%
Covered payroll	$ 3,428,413	$ -
Component Unit School Board's net HIC OPEB liability as a percentage of covered payroll	23.24%	0.00%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2021 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2022	$ 61,980	$ 61,980	$ -	$ 3,779,290	1.64%
2021	56,225	56,225	-	3,428,413	1.64%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2022

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Other Supplementary Information

Exhibit 32

County of Tazewell, Virginia
Major Capital Projects Fund-County CIP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Miscellaneous	$ -	$ -	$ 3,412	$ 3,412
Intergovernmental:				
Federal Government	14,505	14,505	11,505	(3,000)
Total Revenues	$ 14,505	$ 14,505	$ 14,917	$ 412
EXPENDITURES:				
Current:				
Public Works	$ 900,000	$ 900,000	$ 900,000	$ -
Community Development	143,527	143,527	11,589	131,938
Total Expenditures	$ 1,043,527	$ 1,043,527	$ 911,589	$ 131,938
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,029,022)	$ (1,029,022)	$ (896,672)	$ 132,350
Other Financing Sources (Uses)				
Transfers In	$ 950,000	$ 950,000	$ 950,000	$ -
Total Other Financing Sources (Uses)	$ 950,000	$ 950,000	$ 950,000	$ -
Net Change in Fund Balance	$ (79,022)	$ (79,022)	$ 53,328	$ 132,350
Fund Balance - Beginning	79,022	79,022	325,547	246,525
Fund Balance - Ending	$ -	$ -	$ 378,875	$ 378,875

Exhibit 33

County of Tazewell, Virginia
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ASSETS			
Cash and cash equivalents	$ 80,074	$ -	$ 80,074
Due from other goverments	-	239,138	239,138
Total Assets	$ 80,074	$ 239,138	$ 319,212
LIABILITIES			
Sales tax due to Towns	$ -	$ 239,138	$ 239,138
NET POSITION			
Restricted for:			
Social services clients	$ 80,074	$ -	$ 80,074
Total Net Postion	$ 80,074	$ -	$ 80,074

Exhibit 34

County of Tazewell, Virginia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2022

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ADDITIONS			
Contributions:			
Expenditure reimbursement	$ 78,208	$ -	$ 78,208
Sales tax collections for other governments	-	239,138	239,138
Total contributions	$ 78,208	$ 239,138	$ 317,346
DEDUCTIONS:			
Special welfare payments	$ 61,001	$ -	$ 61,001
Payments to sales tax to other governments		239,138	239,138
Total deductions	$ 61,001	$ 239,138	$ 300,139
Net increase (decrease) in fiduciary net postion	$ 17,207	$ -	$ 17,207
Net position, beginning	62,867	-	62,867
Net position, ending	$ 80,074	$ -	$ 80,074

Exhibit 35

County of Tazewell, Virginia
Nonmajor Funds
Balance Sheet
June 30, 2022

	Special Revenue Funds
ASSETS	
Cash and Cash Equivalents	$ 1,938,026
Receivables (Net of Allowance for Uncollectibles):	
Taxes	182,963
Total Assets	$ 2,120,989
LIABILITIES	
Accounts Payable	$ 951
Total Liabilities	$ 951
FUND BALANCES	
Committed	$ 2,120,038
Total Liabilities and Fund Balances	$ 2,120,989

Exhibit 36

County of Tazewell, Virginia
Nonmajor Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

		Special Revenue Funds
REVENUES		
Other Local Taxes	$	1,358,663
Charges for Services		8,138
Miscellaneous		579,529
Total Revenues	$	1,946,330
EXPENDITURES:		
Current:		
Judicial Administration	$	12,282
Public Works		754,753
Total Expenditures	$	767,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	1,179,295
Other Financing Sources (Uses)		
Transfers Out	$	(285,000)
Net Change in Fund Balance	$	894,295
Fund Balance - Beginning		1,225,743
Fund Balance - Ending	$	2,120,038

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2022

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
ASSETS					
Cash and Cash Equivalents	$ 49,744	$ 1,796,789	$ 91,451	$ 42	$ 1,938,026
Receivables (Net of Allowance for Uncollectibles):					
Taxes	-	113,395	69,568	-	182,963
Total Assets	$ 49,744	$ 1,910,184	$ 161,019	$ 42	$ 2,120,989
LIABILITIES					
Accounts Payable	$ 951	$ -	$ -	$ -	$ 951
FUND BALANCES					
Committed	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038
Total Fund Balances	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038
Total Liabilities and Fund Balances	$ 49,744	$ 1,910,184	$ 161,019	$ 42	$ 2,120,989

Exhibit 38

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2022

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Damage Stamp Fund	Total
REVENUES					
Other Local Taxes	$ -	$ 828,475	$ 530,188	$ -	$ 1,358,663
Charges for Services	8,138	-	-	-	8,138
Miscellaneous	-	579,529	-	-	579,529
Total Revenues	$ 8,138	$ 1,408,004	$ 530,188	$ -	$ 1,946,330
EXPENDITURES					
Current:					
Judicial Administration	$ 12,282	$ -	$ -	$ -	$ 12,282
Public Works	-	357,988	396,765	-	754,753
Total Expenditures	$ 12,282	$ 357,988	$ 396,765	$ -	$ 767,035
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (4,144)	$ 1,050,016	$ 133,423	$ -	$ 1,179,295
Other Financing Sources (Uses)					
Transfers Out	$ (5,000)	$ (280,000)	$ -	$ -	$ (285,000)
Net Change in Fund Balance	$ (9,144)	$ 770,016	$ 133,423	$ -	$ 894,295
Fund Balance - Beginning	57,937	1,140,168	27,596	42	1,225,743
Fund Balance - Ending	$ 48,793	$ 1,910,184	$ 161,019	$ 42	$ 2,120,038

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Law Library Fund				Coal Road Improvement Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ -	$ -	$ -	$ -	$ 475,000	$ 475,000	$ 828,475	$ 353,475
Charges for Services	11,200	11,200	8,138	(3,062)	-	-	-	-
Miscellaneous	-	-	-	-	-	-	579,529	579,529
Total Revenues	$ 11,200	$ 11,200	$ 8,138	$ (3,062)	$ 475,000	$ 475,000	$ 1,408,004	$ 933,004
EXPENDITURES:								
Current:								
Judicial Administration	$ 15,000	$ 15,000	$ 12,282	$ 2,718	$ -	$ -	$ -	$ -
Public Works	-	-	-	-	650,000	650,000	357,988	292,012
Total Expenditures	$ 15,000	$ 15,000	$ 12,282	$ 2,718	$ 650,000	$ 650,000	$ 357,988	$ 292,012
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,800)	$ (3,800)	$ (4,144)	$ (344)	$ (175,000)	$ (175,000)	$ 1,050,016	$ 1,225,016
Other Financing Sources (Uses)								
Transfers Out	$ (5,000)	$ (5,000)	$ (5,000)	$ -	$ (280,000)	$ (280,000)	$ (280,000)	$ -
Net Change in Fund Balance	$ (8,800)	$ (8,800)	$ (9,144)	$ (344)	$ (455,000)	$ (455,000)	$ 770,016	$ 1,225,016
Fund Balance - Beginning	8,800	8,800	57,937	49,137	455,000	455,000	1,140,168	685,168
Fund Balance - Ending	$ -	$ -	$ 48,793	$ 48,793	$ -	$ -	$ 1,910,184	$ 1,910,184

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Coal Road Economic Development Fund				Damage Stamp Fund			
	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)	Budget Amounts		Actual Amounts	Variance with Final Budget Pos (Neg)
	Original	Final			Original	Final		
REVENUES								
Other Local Taxes	$ 310,000	$ 310,000	$ 530,188	$ 220,188	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	$ 310,000	$ 310,000	$ 530,188	$ 220,188	$ -	$ -	$ -	$ -
EXPENDITURES:								
Current:								
Judicial Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Works	307,152	307,152	396,765	(89,613)	-	-	-	-
Total Expenditures	$ 307,152	$ 307,152	$ 396,765	$ (89,613)	$ -	$ -	$ -	$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 2,848	$ 2,848	$ 133,423	$ 130,575	$ -	$ -	$ -	$ -
Other Financing Sources (Uses)								
Transfers Out	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Change in Fund Balance	$ 2,848	$ 2,848	$ 133,423	$ 130,575	$ -	$ -	$ -	$ -
Fund Balance - Beginning	(2,848)	(2,848)	27,596	30,444	-	-	42	42
Fund Balance - Ending	$ -	$ -	$ 161,019	$ 161,019	$ -	$ -	$ 42	$ 42

Exhibit 39

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Total			
	Budget Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
Other Local Taxes	$ 785,000	$ 785,000	$ 1,358,663	$ 573,663
Charges for Services	11,200	11,200	8,138	(3,062)
Miscellaneous	-	-	579,529	579,529
Total Revenues	$ 796,200	$ 796,200	$ 1,946,330	$ 1,150,130
EXPENDITURES:				
Current:				
Judicial Administration	$ 15,000	$ 15,000	$ 12,282	$ 2,718
Public Works	957,152	957,152	754,753	202,399
Total Expenditures	$ 972,152	$ 972,152	$ 767,035	$ 205,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (175,952)	$ (175,952)	$ 1,179,295	$ 1,355,247
Other Financing Sources (Uses)				
Transfers Out	$ (285,000)	$ (285,000)	$ (285,000)	$ -
Net Change in Fund Balance	$ (460,952)	$ (460,952)	$ 894,295	$ 1,355,247
Fund Balance - Beginning	460,952	460,952	1,225,743	764,791
Fund Balance - Ending	$ -	$ -	$ 2,120,038	$ 2,120,038

Exhibit 40

County of Tazewell, Virginia
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2022

	School Operating Fund	School Activity Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 14,857,751	$ 1,088,679	$ 15,946,430
Accounts Receivable	8,911	44,486	53,397
Due from Other Governmental Units	2,360,041	-	2,360,041
Prepaid items	531,827	-	531,827
Total Assets	$ 17,758,530	$ 1,133,165	$ 18,891,695
LIABILITIES			
Accounts Payable	$ 772,870	$ 20,517	$ 793,387
Accrued Wages Payable	3,379,815	-	3,379,815
Accrued Health Claims	434,318	-	434,318
Due to Primary Government	5,415,100	-	5,415,100
Total Liabilities	$ 10,002,103	$ 20,517	$ 10,022,620
FUND BALANCE			
Nonspendable	$ 531,827	$ -	$ 531,827
Restricted	2,821,627	-	2,821,627
Committed	4,402,973	1,112,648	5,515,621
Total Fund Balances	$ 7,756,427	$ 1,112,648	$ 8,869,075
Total Liabilities and Fund Balances	$ 17,758,530	$ 1,133,165	$ 18,891,695

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:		
Total fund balances - per above		$ 8,869,075
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Land	$ 1,908,716	
Buildings and Improvements	10,010,547	
Tenancy in common	11,900,373	
Machinery and equipment	4,458,969	
Construction in progress	47,708	28,326,313
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.		
Pension related items	$ 9,235,691	
OPEB related items	3,761,728	12,997,419
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds		
Accrued Interest payable	$ (9,695)	
Net OPEB liabilities	(22,203,917)	
Compensated absences	(560,282)	
Net pension liability	(26,430,402)	
Loan payable	(544,281)	(49,748,577)
Deferred inflows of resources are not due and payable in the current period, and, therefore, are not reported in the funds.		
Pension related items	$ (21,645,695)	
OPEB related items	(2,679,844)	(24,325,539)
Net Position of governmental activities - component unit school board		$ (23,881,309)

Exhibit 41

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

	School Operating Fund	School Activity Fund	Total
REVENUES			
Revenue from Use of Money and Property	$ -	$ -	-
Charges for Services	656,513	787,542	1,444,055
Miscellaneous	61,998	1,085,189	1,147,187
Recovered Costs	572,541	-	572,541
Intergovernmental:			
Local Government	11,130,568	-	11,130,568
Commonwealth	45,616,726	-	45,616,726
Federal Government	8,621,969	-	8,621,969
Total Revenues	$ 66,660,315	$ 1,872,731	$ 68,533,046
EXPENDITURES:			
Current:			
Education	$ 68,332,089	$ 1,761,166	70,093,255
Debt Service:			
Principal Retirement	807,142	-	807,142
Interest and Other Fiscal Charges	34,736	-	34,736
Total Expenditures	$ 69,173,967	$ 1,761,166	$ 70,935,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,513,652)	$ 111,565	$ (2,402,087)
Net Change in Fund Balance	$ (2,513,652)	$ 111,565	$ (2,402,087)
Fund Balance - Beginning	10,270,079	1,001,083	11,271,162
Fund Balance - Ending	$ 7,756,427	$ 1,112,648	$ 8,869,075

Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:			
Net change in fund balance - total governmental funds - per above			$ (2,402,087)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Capital outlays		$ 4,058,237	
Tenancy in common		561,039	
Depreciation expense		(1,877,855)	2,741,421
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.			
Principal repayments:			
Loan payable			807,142
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditure in governmental funds.			
Decrease (increase) in accrued interest payable		$ 14,369	
Change in compensated absences		49,677	
Change in OPEB related items		331,122	
Chage in pension related items		5,956,363	6,351,531
Change in net position of governmental funds - component unit school board			$ 7,498,007

Exhibit 42

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2022

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
REVENUES				
Revenue from Use of Money and Property	$ 1,000	$ 1,000	$ -	$ (1,000)
Charges for Services	614,342	614,342	656,513	42,171
Miscellaneous	6,000	6,000	61,998	55,998
Recovered Costs	434,615	434,615	572,541	137,926
Intergovernmental:				
Local Government	12,831,283	12,831,283	11,130,568	(1,700,715)
Commonwealth	44,649,088	44,649,088	45,616,726	967,638
Federal Government	8,206,713	8,206,713	8,621,969	415,256
Total Revenues	$ 66,743,041	$ 66,743,041	$ 66,660,315	$ (82,726)
EXPENDITURES				
Current:				
Education	$ 73,347,882	$ 73,347,882	$ 68,332,089	$ 5,015,793
Debt Service:				
Principal Retirement	890,084	890,084	807,142	82,942
Interest and Other Fiscal Charges	38,305	38,305	34,736	3,569
Total Expenditures	$ 74,276,271	$ 74,276,271	$ 69,173,967	$ 5,102,304
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (7,533,230)	$ (7,533,230)	$ (2,513,652)	$ 5,019,578
Net Change in Fund Balance	$ (7,533,230)	$ (7,533,230)	$ (2,513,652)	$ 5,019,578
Fund Balance - Beginning	7,533,230	7,533,230	10,270,079	2,736,849
Fund Balance - Ending	$ -	$ -	$ 7,756,427	$ 7,756,427

Exhibit 43

County of Tazewell, Virginia
Combining Statement of Net Position
Other Component Units
June 30, 2022

	Public Service Authority	Airport Authority	Total
ASSETS			
Cash and cash equivalents	$ 89,092	$ 44,656	$ 133,748
Investments	2,757,501	-	2,757,501
Receivables (net of allowance for uncollectibles):			
Accounts receivable	1,012,111	5,535	1,017,646
Notes receivable	414,790	-	414,790
Due from other governmental units	248,628	8,246	256,874
Inventories	143,432	47,167	190,599
Prepaid items	49,117	12,916	62,033
Restricted assets:			
Cash and cash equivalents	201,040	-	201,040
Capital assets (net of accumulated depreciation):			
Land	330,662	629,871	960,533
Buildings and improvements	94,806	628,963	723,769
Improvements other than buildings	-	2,444,176	2,444,176
Machinery and equipment	347,581	185,022	532,603
Infrastructure	72,764,432	-	72,764,432
Construction in progress	309,908	127,099	437,007
Total assets	$ 78,763,100	$ 4,133,651	$ 82,896,751
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	$ 388,627	$ 10,762	$ 399,389
OPEB related items	159,791	709	160,500
Total deferred outflows of resources	$ 548,418	$ 11,471	$ 559,889
LIABILITIES			
Accounts payable	$ 201,962	$ 6,380	$ 208,342
Accrued wages	131,149	3,424	134,573
Customers' deposits	201,040	-	201,040
Accrued interest payable	61,938	527	62,465
Due to primary government	116,866	-	116,866
Long-term liabilities:			
Due within one year	2,429,451	15,754	2,445,205
Due in more than one year	31,804,411	206,034	32,010,445
Total liabilities	$ 34,946,817	$ 232,119	$ 35,178,936
DEFERRED INFLOWS OF RESOURCES			
Pension related items	$ 977,220	$ 28,551	$ 1,005,771
OPEB related items	99,673	1,123	100,796
Total deferred inflows of resources	$ 1,076,893	$ 29,674	$ 1,106,567
NET POSITION			
Net investment in capital assets	$ 41,374,885	$ 3,814,202	$ 45,189,087
Unrestricted	1,912,923	69,127	1,982,050
Total Net Position	$ 43,287,808	$ 3,883,329	$ 47,171,137

County of Tazewell, Virginia
Combining Statement of Activities
Other Component Units
For the Fiscal Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Component Unit: Public Service Authority	Airport Authority	Total
OTHER COMPONENT UNITS:							
Public Service Authority	$ 9,422,009	$ 7,600,520	$ 33,005	$ 380,895	$ (1,407,589)	$ -	$ (1,407,589)
Airport Authority	551,779	26,101	135,000	135,253	-	(255,425)	(255,425)
Total other component units	$ 9,973,788	$ 7,626,621	$ 168,005	$ 516,148	$ (1,407,589)	$ (255,425)	$ (1,663,014)
General revenues:							
Unrestricted revenues from use of money and property					$ 7,180	$ 35,880	$ 43,060
Miscellaneous					248,740	1,374	250,114
Payments from Tazewell County					1,221,080	-	1,221,080
Total general revenues					$ 1,477,000	$ 37,254	$ 1,514,254
Change in net position					$ 69,411	$ (218,171)	$ (148,760)
Net position - beginning					43,218,397	4,101,500	47,319,897
Net position - ending					$ 43,287,808	$ 3,883,329	$ 47,171,137

STATISTICAL INFORMATION

Table 1

County of Tazewell, Virginia
Government-wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Landfill	Total
2012-13	$ 4,722,345	$ 2,402,694	$ 12,141,514	$ 5,840,389	$ 7,792,968	$ 12,789,766	$ 2,107,259	$ 928,051	$ 420,155	$ 1,729,821	$ 50,874,962
2013-14	5,033,042	2,455,018	13,249,481	6,343,517	8,134,269	15,816,718	1,369,916	1,853,237	399,721	1,573,233	56,228,152
2014-15	5,341,134	3,313,678	15,278,730	7,195,353	7,914,541	13,914,784	1,507,870	1,067,600	314,193	1,770,276	57,618,159
2015-16	5,951,692	3,173,371	13,873,649	4,493,410	8,152,624	13,353,326	1,165,905	1,099,152	320,679	1,926,065	53,509,873
2016-17	5,426,841	3,190,221	14,237,930	3,686,198	8,470,019	13,273,962	1,336,454	1,139,934	654,959	2,000,193	53,416,711
2017-18	3,796,817	2,874,446	15,144,377	2,963,089	8,731,480	12,056,621	2,145,145	1,322,293	627,138	2,315,958	51,977,364
2018-19	3,205,172	2,907,411	15,812,040	3,044,245	9,367,370	10,620,057	1,852,831	1,007,607	565,080	2,522,917	50,904,730
2019-20	3,328,911	2,082,005	11,806,175	3,349,392	11,376,114	12,542,961	3,266,404	1,359,609	773,150	2,768,180	52,652,901
2020-21	2,880,516	3,064,793	13,421,241	3,018,966	16,152,768	12,798,276	1,950,726	3,210,361	678,188	3,757,368	60,933,203
2021-22	6,451,189	3,160,810	13,934,972	2,857,235	12,794,696	11,430,568	2,394,880	1,491,048	426,577	3,892,660	58,834,635

Table 2

County of Tazewell, Virginia
Government-wide Revenues
Last Ten Fiscal Years

Fiscal Year	Program Revenues		General Revenues					
	Charges for Services	Operating Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Revenues from Use of Money and Property	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
2012-13	$ 1,419,806	$ 12,342,470	$ 25,063,467	$ 9,384,120	$ 503,608	$ 302,813	$ 3,911,447	$ 52,927,731
2013-14	1,447,313	12,062,171	27,509,639	9,285,513	425,796	485,712	3,759,152	54,975,296
2014-15	1,437,334	12,655,943	24,806,128	7,991,869	332,444	1,100,181	3,757,650	52,081,549
2015-16	1,071,528	13,190,909	26,226,424	6,901,746	329,816	447,548	3,728,032	51,896,003
2016-17	891,969	13,149,277	24,906,174	7,605,273	329,599	591,915	3,659,505	51,133,712
2017-18	1,416,491	12,506,228	23,661,693	7,701,876	337,777	98,340	3,498,665	49,221,070
2018-19	1,760,458	13,526,882	24,922,845	7,754,175	341,361	97,593	3,514,228	51,917,542
2019-20	1,321,084	14,241,460	24,445,200	8,520,826	371,999	126,469	3,542,497	52,569,535
2020-21	1,625,009	21,661,030	25,528,918	8,483,320	283,867	202,675	3,433,026	61,217,845
2021-22	1,347,845	18,688,834	33,619,972	10,344,261	300,473	2,763,382	3,461,777	70,526,544

County of Tazewell, Virginia
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-Departmental	Capital Projects	Debt Service	Total
2012-13	$ 5,368,601	$ 2,377,683	$ 13,044,332	$ 5,848,948	$ 7,824,599	$ 58,437,244	$ 2,184,724	$ 822,526	$ 365,434	$ -	$ 1,518,912	$ 97,793,003
2013-14	5,489,790	2,455,503	13,245,158	6,471,548	8,183,291	56,714,966	1,360,475	1,737,768	364,528	-	1,797,362	97,820,389
2014-15	5,772,315	3,402,648	15,341,044	7,153,041	7,955,651	62,685,113	1,552,509	956,162	497,324	-	1,055,604	106,371,411
2015-16	6,183,097	3,218,821	14,228,870	5,127,796	8,317,691	60,723,862	1,420,994	980,731	619,775	-	2,139,823	102,961,460
2016-17	5,640,127	3,132,105	14,778,822	3,314,163	8,362,506	57,145,016	1,342,090	973,789	338,815	-	4,164,434	99,191,867
2017-18	4,457,149	2,340,575	15,504,643	2,628,755	8,715,225	56,961,881	1,388,303	1,297,301	12,409	-	3,565,698	96,871,939
2018-19	3,581,451	2,324,839	16,016,826	3,272,940	9,300,544	56,311,615	1,326,288	975,468	96,178	-	3,649,331	96,855,480
2019-20	3,676,369	2,207,052	12,976,007	3,192,500	11,255,391	57,436,854	2,684,526	1,341,710	142,518	-	3,257,185	98,170,112
2020-21	3,776,948	3,392,609	15,067,491	2,918,140	16,270,756	62,169,830	1,411,144	3,466,051	65,871	-	3,182,684	111,721,524
2021-22	6,792,029	2,705,894	14,771,370	2,807,800	13,484,808	70,393,255	1,887,116	1,425,598	512,910	-	3,117,546	117,898,326

(1) Includes general, special revenue funds, and capital project funds of the primary government and its discretely presented component unit - school board
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 4

County of Tazewell, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental (2)	Total
2012-13	$ 25,302,730	$ 10,094,133	$ 354,257	$ 42,935	$ 519,624	$ 1,306,595	$ 856,992	$ 2,093,588	$ 59,382,794	$ 99,953,648
2013-14	27,346,925	9,335,959	312,004	42,505	433,645	1,302,116	1,791,617	1,261,012	58,038,884	99,864,667
2014-15	24,738,746	8,060,659	378,410	71,963	341,579	1,162,471	1,226,111	1,611,264	59,555,518	97,146,721
2015-16	24,474,804	6,901,746	331,782	52,080	354,381	1,004,989	522,481	1,204,894	60,599,417	95,446,574
2016-17	24,605,026	7,605,273	175,550	63,875	337,299	1,521,353	302,798	2,158,735	62,406,844	99,176,753
2017-18	24,501,490	7,701,876	229,706	52,808	342,874	2,070,380	127,059	1,736,386	60,305,021	97,067,600
2018-19	24,666,410	7,754,175	168,725	45,217	346,067	2,187,402	108,410	2,459,595	62,477,730	100,213,731
2019-20	24,236,934	8,520,826	161,334	31,217	374,924	1,330,668	133,220	2,271,139	64,470,584	101,530,846
2020-21	25,600,311	8,483,320	194,352	39,202	282,333	1,179,623	950,485	2,680,155	76,989,144	116,398,925
2021-22	33,291,477	10,344,261	175,997	44,935	292,984	1,620,008	2,095,785	2,882,172	76,389,306	127,136,925

(1) Includes general, special revenue funds, and capital projects funds of the primary government and its discretely presented component unit - school board.
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 5

County of Tazewell, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1,2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2012-13	$ 25,766,294	$ 23,684,505	91.92%	$ 1,020,716	$ 24,705,221	95.88%	$ 1,164,736	4.52%
2013-14	26,632,825	25,646,617	96.30%	929,615	26,576,232	99.79%	1,455,372	5.46%
2014-15	25,540,970	23,004,731	90.07%	941,423	23,946,154	93.76%	1,233,192	4.83%
2015-16	26,633,971	25,583,198	96.05%	1,049,309	26,632,507	99.99%	2,065,848	7.76%
2016-17	26,083,174	25,791,783	98.88%	951,614	26,743,397	102.53%	2,258,280	8.66%
2017-18	25,775,840	25,419,900	98.62%	1,161,594	26,581,494	103.13%	2,345,758	9.10%
2018-19	26,598,519	25,503,905	95.88%	818,948	26,322,853	98.96%	2,609,632	9.81%
2019-20	26,631,158	24,963,150	93.74%	1,004,003	25,967,153	97.51%	3,081,946	11.57%
2020-21	27,415,987	26,296,611	95.92%	1,033,808	27,330,419	99.69%	3,014,810	11.00%
2021-22 (3)	35,790,333	33,762,216	94.33%	1,184,854	34,947,070	97.64%	3,465,995	9.68%

(1) Excludes penalty and interest.
(2) Does not include land redemptions.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 6

County of Tazewell, Virginia
Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property and Mobile Home	Machinery and Tools	Merchants' Capital	Public Service (2)	Total
2012-13	$ 2,840,597,700	$ 431,193,109	$ 85,826,200	$ 25,299,900	$ 173,166,368	$ 3,556,083,277
2013-14	2,751,921,200	439,183,000	150,614,300	25,187,000	177,691,147	3,544,596,647
2014-15	2,788,112,400	442,628,944	115,749,000	24,289,700	176,684,724	3,547,464,768
2015-16	2,663,296,800	433,577,251	109,308,261	23,703,017	182,456,119	3,412,341,448
2016-17	2,653,393,750	434,951,196	85,434,736	22,026,809	186,984,542	3,382,791,033
2017-18	2,652,574,550	426,879,741	75,498,859	20,728,800	210,192,345	3,385,874,295
2018-19	2,626,363,975	430,906,347	70,123,200	20,868,400	231,089,717	3,379,351,639
2019-20	2,608,139,775	437,842,645	59,864,000	21,279,980	265,251,375	3,392,377,775
2020-21	2,621,130,200	446,169,285	70,396,500	25,289,540	276,925,696	3,439,911,221
2021-22 (3)	3,929,963,350	474,443,155	62,167,300	19,358,050	414,963,436	4,900,895,291

(1) Assessments at 100% of fair market value.

(2) Assessed values are established by the State Corporation Commission.

(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 7

County of Tazewell, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Public Service Real Estate	Public Service Personal Property
2012-13	$ 0.57	$ 2.00	$ 2.00	$ 4.30	$ 0.58	$ 2.00
2013-14	0.57	2.00	2.00	3.80	0.57	2.00
2014-15	0.55	2.00	2.00	3.80	0.55	2.00
2015-16	0.55	2.00	2.00	3.80	0.55	2.00
2016-17	0.55	2.00	2.00	3.80	0.55	2.00
2017-18	0.55	2.00	2.00	3.80	0.55	2.00
2018-19	0.58	2.00	2.00	3.80	0.58	2.00
2019-20	0.58	2.00	2.00	3.80	0.58	2.00
2020-21	0.58	2.00	2.00	4.30	0.58	2.00
2021-22	0.58	2.00	2.00	4.30	0.58	2.00

(1) Per $100 of assessed value.

Table 8

County of Tazewell, Virginia
Ration of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2012-13	45,078	$ 3,556,083,277	$ 8,860,394	0.25%	$ 197
2013-14	45,078	3,544,596,647	8,077,987	0.23%	179
2014-15	45,078	3,547,464,768	7,782,189	0.22%	173
2015-16	45,078	3,412,341,448	7,237,855	0.21%	161
2016-17	45,078	3,382,791,033	6,276,668	0.19%	139
2017-18	45,078	3,385,874,295	5,537,635	0.16%	123
2018-19	45,078	3,379,351,639	5,025,378	0.15%	111
2019-20	45,078	3,392,377,775	4,349,036	0.13%	96
2020-21	40,429	3,439,911,221	3,808,109	0.11%	94
2021-22 (3)	39,925	4,900,895,291	3,247,070	0.07%	81

(1) Bureau of the Census.
(2) Includes all long-term general obligation bonded debt and Literary Fund loans.
Excludes revenue bonds, leases and compensated absences.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 9

County of Tazewell, Virginia
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2012-13	$ 534,862	$ 439,067	$ 973,929	$ 97,793,003	1.00%
2013-14	782,407	467,741	1,250,148	97,820,389	1.28%
2014-15	295,798	321,897	617,695	106,371,411	0.58%
2015-16	544,334	364,102	908,436	102,961,460	0.88%
2016-17	1,691,187	1,004,878	2,696,065	99,191,867	2.72%
2017-18	1,499,033	844,279	2,343,312	96,871,939	2.42%
2018-19	1,312,257	734,164	2,046,421	96,855,480	2.11%
2019-20	1,516,342	748,157	2,264,499	98,170,112	2.31%
2020-21	1,546,927	718,895	2,265,822	111,721,524	2.03%
2021-22	1,712,039	563,629	2,275,668	117,898,326	1.93%

(1) Includes General Fund of the Primary Government

COMPLIANCE SECTION

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

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business -type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia as of and for the year ended County of Tazewell, Virginia June 30, 2022, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements and have issued our report thereon dated December 7, 2022, modified due to the exclusion of the Industrial Development Authority (IDA), a discretely presented component unit of the County as part of the other component units. Our report includes a reference to other auditors who audited the financial statements of Tazewell County School Activity Funds, as described in our report on the County of Tazewell, Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

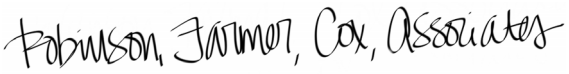
As part of obtaining reasonable assurance about whether the County of Tazewell, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have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

County of Tazewell, Virginia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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



Blacksburg, Virginia
December 7, 2022

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Supervisors
County of Tazewell, Virginia
Tazewell, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Tazewell, Virginia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Tazewell, Virginia's major federal programs for the year ended June 30, 2022. County of Tazewell, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

County of Tazewell, Virginia's basic financial statements include the operations of the Public Service Authority (the Authority) which expended $964,914 in federal awards which is not included in the County of Tazewell, Virginia's schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include the operations of the Authority because the Authority issues a separate report which encompasses an audit in accordance with the Uniform Guidance.

In our opinion, County of Tazewell, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Tazewell, Virginia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County of Tazewell, Virginia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County of Tazewell, Virginia's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County of Tazewell, Virginia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County of Tazewell, Virginia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Tazewell, Virginia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County of Tazewell, Virginia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County of Tazewell, Virginia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

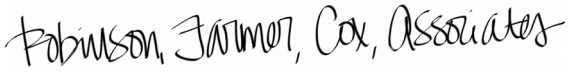
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Blacksburg, Virginia
November 7, 2022

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures	Expenditures to Subrecipients
Department of Health and Human Services:						
Pass-through Payments:						
Virginia Department of Social Services:						
Temporary Assistance for Needy Families (TANF)	93.558	91111, 93109, 93110, 93111 93112, 93127, 92109, 92110 92111, 92112, 92127, 91109 91110, 91111, 91112, 91127 90365, 90366, 90367, 90377 90390			$ 534,278	
MaryLee Allen Promoting Safe and Stable Families Program	93.556	93129, 92129, 91129, 90359 90360, 90361, 93152, 93153 93154			43,709	
Refugee and Entrant Assistance State /Replacement Designee Administered Programs	93.566	93113, 92113, 91113			2,453	
Low-Income Home Energy Assistance	93.568	93114, 92114, 91114			94,599	
CCDF Cluster:						
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	92116, 93116, 93117, 93118, 92116, 92117, 92118, 91116 91117, 91118			116,405	
Chafee Education and Training Vouchers Program (ETV)	93.599	90353, 90273			11,494	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93131, 92131, 91131			1,281	
Foster Care Title IV-E	93.658	90636, 90637, 90639, 90657 90658, 90638, 90640, 90635 93105, 93106, 93107, 93133 93138, 93147, 92105, 92106 92107, 92133, 92138, 92147 91105, 91106, 91107, 91133 91138, 91147, 91405, 91406 91407, 91433, 91438, 91447 90680, 90656, 90209			606,852	
Adoption Assistance	93.659	90606, 90627, 90607, 93108 92108, 91108, 91408, 90214			1,134,981	
Social Services Block Grant	93.667	90648, 90340, 93120, 93122 93123, 93124, 93125, 93126 93142, 92120, 92122, 92123 92124, 92125, 92126, 92142 92125, 92126, 92142, 91120 91122, 91123, 91124, 91125 91126, 91142, 90379, 92157 91157, 90351			622,503	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	92134, 91134, 90356, 92134 90270			60,832	
Children's Health Insurance Program	93.767	93102, 92102, 91102, 91402			5,157	
Medicaid Cluster:						
Medical Assistance Program	93.778	93101, 93146, 93150, 92101 92146, 92150, 91101, 91146 91150, 91401, 91446, 91450 90213			511,801	
Guardianship Assistance	93.090	93128, 92128, 91128, 91428			525	
Title IV-E Prevention Program	93.472	93151, 92151, 91151, 91451			6,978	
Elder Abuse Prevention Interventions Program	93.747	90381, 90382			4,986	
Total Department of Health and Human Services					$ 3,758,834	
Department of Agriculture:						
Pass-through Payments:						
Child Nutrition Cluster:						
Virginia Department of Education:						
School Breakfast Program	10.553	40253, 41110		$ 888,255		
National School Lunch Program	10.555	40254, 41106	$ 2,338,016			
COVID-19 - National School Lunch Program	10.555	41108	86,564			
Virginia Department of Agriculture:						
National School Lunch Program (Food Commodities)	10.555	Unknown	226,311	2,650,891		
Summer Food Service Program for Children	10.559	60302, 60303	$ 27,767			
Summer Food Service Program for Children (SFSPC) (Food Commodities)	10.559	Unknown	2,658	30,425	$ 3,569,571	
Virginia Department of Education:						
Forest Service Schools and Roads Cluster:						
Schools and Roads - Grants to States	10.665	43841			13,522	
Pandemic EBT Administrative Costs	10.649	86556			3,063	
Department of Social Services:						
SNAP Cluster:						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	90212, 93103, 92103, 91103, 91403, 90304, 93104, 92104, 91104, 91404, 90303			987,290	
Total Department of Agriculture					$ 4,573,446	
Department of Justice:						
Pass-through Payments:						
Virginia Department of Criminal Justice Services:						
Crime Victim Assistance	16.575	18V2GX0011			$ 76,560	
Violence Against Women Formula Grants	16.588	18WFAX0056			23,317	
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	20VDBX0141			47,645	
Total Department of Justice					$ 147,522	

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards (continued)
For the Fiscal Year Ended June 30, 2022

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures	Expenditures to Subrecipients
Department of Homeland Security:						
Pass-through Payments:						
Virginia Department of Emergency Management:						
Emergency Management Performance Grants	98.042	EMP-2021-EP-0004			$ 7,500	
Department of Housing and Urban Development:						
Pass-through Payments:						
Virginia Office of Community Planning and Development						
Community Development Block Grant/State's Program and Non-Entitlement						
Grants in Hawaii	14.228	Unknown			$ 1,396,366	$ 1,396,366
Department of Transportation:						
Pass-through Payments:						
Virginia Department of Motor Vehicles:						
Highway Safety Cluster:						
State and Community Highway Safety	20.600	86844			$ 26,673	
Department of Treasury:						
Direct Payments:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		$ 1,528,832		
Pass-through Payments:						
Virginia Department of Criminal Justice Services:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		11,250		
Virginia Compensation Board:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		119,492		
Virginia Department of Health and Community Development:						
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	Unknown		10,532	1,670,106	$ 10,532
Pass-through Payments:						
Department of Accounts:						
COVID-19: Coronavirus Relief Fund	21.019	SLT0022			$ 355,292	
Total Department of Treasury					$ 2,025,398	
Institute of Museum and Library Services, National Foundation on the Arts and the Humanities:						
Pass-through Payments:						
The Library of Virginia:					$ 4,924	
COVID-19 - Grants to States	45.310	Unknown				
Department of Education:						
Pass-through Payments:						
Virginia Department of Education:						
Title I Grants to Local Educational Agencies	84.010	42901			$ 2,303,815	
Special Education Cluster:						
Special Education Grants to States	84.027	43071	$ 1,656,238			
COVID-19 - Special Education Grants to States	84.027	40287	67,875	$ 1,724,113		
Special Education Preschool Grants	84.173	62521	$ 103,376			
COVID-19 - Special Education Preschool Grants	84.173	40286	3,338	106,714	$ 1,830,827	
Career and Technical Education - Basic Grants to States	84.048	60031			178,896	
Rural Education	84.358	43481			53,300	
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	61480			235,055	
Student Support and Academic Enrichment Program	84.424	60281			295,008	
Education Stabilization Fund:						
COVID-19: Elementary and Secondary School Emergency Relief Fund	84.425D	60041,60170,60171,60173,60177, 86537			138,912	
Total Department of Education					$ 5,035,813	
Total Expenditures of Federal Awards					$ 16,976,476	$ 1,396,366

Notes to Schedule of Expenditures of Federal Awards

Note 1 -- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards of the County of Tazewell, Virginia under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Tazewell, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Tazewell, Virginia.

Note 2 -- Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

(3) The County did not elect to use the 10 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

Note 4 -- Outstanding Balance of Federal Loans

The County did not have any loans or loan guarantees which are subject to reporting requirements for the current year.

Note 5 -- Relationship to the Financial Statements:

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental federal revenues per the basic financial statements:	
Primary Government:	
General Fund	$ 8,374,459
County CIP Fund	11,505
Less: Payment in lieu of taxes	(31,457)
Total Primary Government	$ 8,354,507
Component Unit School Board:	
School Operating Fund	$ 8,621,969
Total expenditures of federal awards per basic financial statements	$ 16,976,476
Total expenditures of federal awards per the Schedule of Expenditures of Federal Awards	$ 16,976,476

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified: Governmental activities, business-type activities, discretely presented component unit - School Board, each major fund and aggregate remaining fund information.

Modified: Discretely presented component unit - Other Component Units

Internal control over financial reporting:

Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:

Material weaknesses identified?	No
Significant deficiency(ies) identified?	No
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Identification of major programs:

Federal Assistance Listing #	Name of Federal Program or Cluster
84.010	Title I, Grants to Local Educational Agencies
21.019	COVID-19 Coronavirus Relief Fund
93.658	Foster Care-Title IV-E
10.553/10.555/10.559	Child Nutrition Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

2022-001 (Material Weakness)

Criteria:	An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial
Effect:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the County's internal controls over financial reporting.
Cause:	The County does not have proper controls in place to detect and correct adjustments in closing their year end financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Management's Response:	The County will review the auditors' proposed audit adjustments for the fiscal year and will develop a plan of action to ensure that all adjusting entries are made prior to final audit fieldwork next year.

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2022

Section II - Financial Statement Findings (Continued)

2022-002 (Material Weakness)

Criteria:	Controls should be in place to ensure that grant funds are requested for reimbursement in a timely manner in accordance with the matching principle.
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Effect:	There is a reasonable possibility that revenues and expenditures are not appropriately matched and reported in accordance with Generally Accepted Accounting Principles.
Cause:	The School Board does not have adequate staffing to ensure that reimbursement requests are filed in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Management's Response:	The School Board agrees with the finding and recommendation, but with the current staffing feels that is is unable to implement the above recommendation.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

County of Tazewell, Virginia

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2022

2021-001	
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Current Status:	Finding 2021-001 was repeated in the current year as 2022-001.
2021-002	
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Recommendation:	The School Board should review its processes to see if there are any efficencies that can be gained with the current staff to ensure that reimbursement requests are filed timely.
Current Status:	Finding 2021-002 was previously reported as a significant deficiency and is shown as finding 2022-002 as a material weakness in the current year.
2021-003	
Condition:	The amount reported in the quarterly reports to the Commonwealth totaled $7,424,202 while expenditure reports from the County's system show a total of $6,918,557 expended, with a difference of $505,645.
Recommendation:	Management should establish a reconciliation process and reports should be reviewed by someone other than the preparer prior to submission to ensure accuracy of same.
Current Status:	Finding 2021-003 was not repeated in the current year.
2021-004	
Condition:	Documentation provided by subrecipients was not complete nor did it agree to the schedule of expenditures that was provided to the County regarding the use of funds.
Recommendation:	Management should consider distributing funds on a reimbursement basis after documentation has been reviewed or should implement a review process wherein subrecipient expenditures are monitored on a routine basis to ensure allowability under the program and completeness.
Current Status:	Finding 2021-004 was not repeated in the current year.
2021-005	
Condition:	Documentation provided for testing did not provide sufficient detail to determine that Comprehensive Services Act (CSA) expenditures and salaries, other than public safety and public health, met the allowability criteria. Additionally, CSA is reimbursed in part by State funds and guidance related to the program does not specify that funds can be used to meet local match requirements for other awards.
Recommendation:	Management should implement a process to ensure that documentation maintained is adequate to ensure that allowability and allowable cost requirements for the program have been met.
Current Status:	Finding 2021-005 was not repeated in the current year.

THIS AGREEMENT, made effective as of the 15th day of February 2023, by and between **EAST RIVER SOCCER ASSOCIATION, INC.**, a nonprofit corporation, hereinafter referred to as "East River", and **THE SCHOOL BOARD OF THE COUNTY OF TAZEWELL, VA,** a Virginia public body corporate, hereinafter referred to as "User".

WHEREAS East River operates a soccer complex in Beaver Pond District of Mercer County, West Virginia (hereinafter referred to as the "Premises"); and

WHEREAS, User has been using the Premises for soccer contests involving students attending public schools in Tazewell County since 2005 pursuant to prior leases and desires to continue using the Premises from time to time to conduct soccer activities for Graham High School; and

WHEREAS the parties have agreed to a renew User's rights to use the Premises upon the terms and conditions hereinafter set forth.

NOW, THEREFORE,

W I T N E S S E T H:

THAT FOR AND IN CONSIDERATION of the fee provided for herein and the covenants and agreements contained herein, subject to scheduling availability as hereinafter provided, East River does hereby grant to User to the nonexclusive right to use the Premises (or designated portions thereof) for soccer related activities under the following terms and conditions:

1. **TERM.** The term of this lease is for one year, beginning on the 15th day of February 2023 and terminating at midnight on the 14th day of February 2024

2. **FEE.** User hereby covenants and agrees to pay to East River as a fee for the use of the Premises during the one-year term, the sum of Ten Thousand Dollars ($10,000.00), due and payable upon the date of the execution of this Agreement or February 15, 2023. Said amount shall entitle User to use the Premises for all practices, regular season and post season home games for the boys' and girls' teams for Graham High School. If User needs to use the Premises for games and/or practices of the soccer teams of any of its other schools, East River agrees, upon reasonable advance notice and subject to the availability of its fields, to allow User to use the Facilities for a fee not to exceed One Hundred Fifty Dollars ($150) per practice, Two Hundred Dollars ($200) per day game and Two Hundred Fifty Dollars ($250) per night game.

3. **USER'S DUTIES.** During the term of this Agreement, User agrees to be solely responsible for providing adult supervision, both on and off the playing field, during its use of the Premises and to designate the person who will be providing that supervision to East River in advance of the scheduled activity. User further agrees to arrange for properly certified soccer referees to conduct all competitions sponsored by User. User also agrees to arrange for the presence of rescue squad service personnel and law enforcement officials in advance of scheduled activities in those situations where the need for those services is reasonably foreseeable.

4. **SCHEDULING.** User acknowledges that the Premises are subject to similar agreements with other users and that User's use of the Premises is subject to its availability. East River acknowledges that User shall be entitled to use the facility for the practices, regular season and post season home games for the

boys' and girls' soccer teams for Graham High School. East River and User agree that each will exert reasonable efforts to accommodate each other's needs with respect to the scheduling of athletic contests and that East River will make all reasonable efforts to accommodate User's timely requests for use of the Premises. In order to minimize the likelihood of scheduling conflicts, User agrees to submit to the East River's Director of League Operations (or its scheduling committee if the position is vacant) User's written proposed schedule at least sixty (60) days in advance of the first scheduled activity. User agrees to abide by the decision of the Director or the committee to resolve all scheduling issues and to cooperate with the committee in attempting to reschedule activities that overlap or conflict with previously approved activities.

5. **USE OF LIGHTED FIELD.** User acknowledges that in order to prevent damage due to overuse or other causes, the lighted (competition) field is to be used solely for soccer games and may not be used by User for clinics or other uses without the prior written consent of the Board of Directors of East River.

6. **MAINTENANCE.** East River agrees to maintain the Premises in a safe, reliable, clean, and operational condition without defect or danger. Upon discovery, User agrees to immediately report to East River any condition that arises during User's use of the Premises and renders the Premises unsafe, unreliable, unclean or which creates a defect or danger. Provided, however, if the Premises become unsafe or are rendered inoperable as a result of the intentional act or misuse of the Premises by User or any person or entity under User's supervision or control, East River shall notify User and take reasonable action to correct any such condition, and User shall reimburse East River for the reasonable costs of such corrective action following receipt of East River's written demand for reimbursement.

7. **USE OF PREMISES.** User agrees to use the Premises in a normal and business-like manner for the sole purpose of conducting soccer competitions and related activities and to keep same in a neat and sanitary condition during its use by User, and that its use of the Premises shall be in compliance with all of the laws of the United States, State of West Virginia and County of Mercer. East River shall have the right to enter upon the Premises at any time for any, and all purposes.

8. **CONCESSIONS AND GATE RECEIPTS.** East River grants to User the right to sell concessions on the Premises during regular season and post season home games of Graham High School including the right to use the concession stand located adjacent to Field One, but User shall be responsible for cleaning the concession stand and its equipment after its use and for all damages to the concession stand and/or its equipment caused during Users occupation of the concession stand. And nothing contained herein shall be construed to authorize User to sell concessions (or authorize any other person or entity to sell concessions) at any other activity without the written consent of East River's Board of Directors. East River also grants to User the right to collect and retain admission fees for all of the regular season games and post season games of Graham High School, but User shall be responsible for providing the personnel necessary to collect any such fees.

9. **LIABILITY INSURANCE OF EAST RIVER.** At all times during the term of this Agreement, East River will carry and maintain at its own expense comprehensive general liability insurance against any liability arising out of the acts or omissions of East River, its officers, employees, agents and invitees or its failure to perform its obligations under this Agreement. Such insurance shall be in the minimum amount of

$1,000,000.00 per occurrence and $2,000,000.00 in the aggregate. The company writing the insurance, will be licensed to do business in the State of West Virginia. East River will provide User with prompt written notice of expiration, cancellation, or non-renewal of the above insurance coverage.

10. LIABILITY INSURANCE OF USER. At all times during the term of this Agreement, User will carry and maintain at its own expense comprehensive general liability insurance against any liability arising out of the acts or omissions of its employees, students, invitees and/or its agents during its use of the Premises or its failure to perform its obligations under this Agreement. Such insurance shall be in the minimum amount of $1,000,000.00 per occurrence and $2,000,000.00 in the aggregate. The company writing the insurance, will be licensed to do business in the State of West Virginia and the Commonwealth of Virginia. User will provide East River with prompt written notice of expiration, cancellation, or non-renewal of the above insurance coverage.

11. DEFAULT. If there is a default in the performance of any other covenant, agreement, condition, rule, or regulation herein contained or hereafter established on the part of User, East River may declare this agreement null and void and re-enter or repossess the Premises and dispossess and remove therefrom the User, or other occupants thereof, and their effects, without being liable to any prosecution therefor. In addition, East River shall have all the rights and remedies granted to landlords under the present existing and future laws of the State of West Virginia. A waiver by East River of any one or more breaches by User shall not be construed as a waiver by them of any future breaches of this Agreement.

12. ENTIRE AGREEMENT. This Agreement constitutes the entire Agreement between the parties and no modifications shall be binding unless executed in writing by the parties hereto. No waiver of any covenant or default contained herein by either party shall be deemed to constitute a waiver of said covenant or any other covenant or default in the future. This Agreement is binding upon the parties hereto, their successors, heirs, personal representatives, and assigns.

13. GOVERNING LAW. This Agreement shall be governed by laws of the State of West Virginia.

EAST RIVER SOCCER ASSOCIATION, INC.

By: George D Chalk Jr

Its: President

Dated 1.11.23

THE SCHOOL BOARD OF THE COUNTY OF TAZEWELL, VA

By: [signature]

Its Chair

Dated 2.13.23

Monday
February 13, 2023

TCPS Testing

Latest News and Updates

TESTING CALENDAR

Assessment	Grade	Dates
Gifted Screening	2	February 6-17
WorkKeys	EOC	February 20-28
WIDA Testing & Field Test	Various	February 13-27
CIP Benchmark #3	Various	March 6-20
Local Assessments Due	3, 5, 6, & 7	March 20
Writing SOL (Essay then MC)	8 & EOC	March 6-29 Paper/Pencil 3/7 & 3/9 EOC 3/14 & 3/16 GR 8 3/21 & 3/23
Local Writing Assessment	5	March 7- Essay March 9- MC
Reading Field Test	5, 8, & EOC	March 27-April 5

Some dates may change depending on weather

"Educating the mind without educating the heart is no education at all."
By: Aristotle



January was a very busy testing month for TCPS. We successfully completed the following tests during the month of January:

PALs Testing PK-2
CIP Benchmark #2
Local Assessments
Winter Growth Assessment

Important Dates

- ☒ **February 16**: Admin. Meeting
- ☒ **February 20-** Winter Growth Summary & Clean-Up Documents due
- ☒ **February 24:** Writing Upload pulled from PowerSchool; Writing Schedules due; VAAP Orders due
- ☒ **March 1**: VAAP Test Plans due to STCs; Field Test Letters will be sent electronically to the schools to send out
- ☒ **March 3:** Field Test & Writing SOL STC Google Meet (8:30-9:30)
- ☒ **March 6-** Technology Spring Testing Google Meet (8:30-9:30)
- ☒ **March 10**- Information pulled for VAAP Upload
- ☒ **March 13**- SB Meeting
- ☒ **March 16**- Admin. Meeting
- ☒ **March 23**- DFEM Meeting

CIP Benchmark #3

Round #3 of Benchmark Testing will begin on March 6 and last through March 20. Should inclement weather occur the window will be adjusted.
The following subjects will be tested this round:

VA Studies	Science 4	Science 5
Science 5	Math 2	Math 3
Math 4	Math 5	Math 6
Math 7	Math 8	Algebra
Algebra I Part I	Geometry	
English 2	English 3	English 4
English 5	English 6	English 7
English 8 (after Writing SOL & Field Test)		

Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

Dear Parent/Guardian:

As Virginia continues to focus on integrating reading and writing instruction to build student literacy skills, the Virginia Department of Education is developing a new assessment type for grades 5, 8 and EOC SOL Reading tests. This spring, the state is field testing the new assessment in all of Virginia's Public Schools.

The new item type asks students to write about what they have read in a nonfiction passage that may include history or science content. While reinforcing the importance of having students write about what they have read, this new integrated reading and writing item will also provide a measure of the students' writing ability without requiring an additional test. The field test is essentially a "dress rehearsal," or an opportunity for all schools to test the test.

Tazewell County Public Schools will administer the stand-alone field test in the spring of 2023 (March 27-April 5). All students who are scheduled to take the online grades 5, 8 and EOC SOL Reading tests will participate in the online field test. The stand-alone test will only be 4-6 questions long. The test must be completed in one day. Test results will not be reported. Data from the field test will be used in the test development process to determine the viability of the passages and prompts for future test administration.

Even though this is essentially a practice round, we want every student to try his/her best. Please encourage your student to take the field test seriously. Here are a few ways you can help them prepare for the field test:

- *Visit https://doe.virginia.gov/testing/index.shtml and review practice test questions. Experience the test questions with your student before the field test.*
- *Before the test, make sure your student eats a healthy breakfast, gets a lot of rest and comes to school prepared and comfortable to take the test.*

If you have questions about this field test, please contact your student's school.

ACCOUNT/DESCRIPTION		2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	2022 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
FD 1	SCHOOL OPERATING FUND							
PJT 000	BEGINNING BALANCE							
0000000	BEGINNING BALANCE (CARRY FORWARD)	$ 6,873,672.00	$ 0.00	$ 0.00	$ 5,172,776.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 6,873,672.00	$ 0.00	$ 0.00	$ 5,172,776.00	$ 0.00	$ 0.00	$ 0.00
PJT 100	LOCAL FUNDS							
1502010	RENTS	$ 1,000.00	$ 0.00	$ 0.00	$ 1,000.00	$ 0.00	$ 0.00	$ 0.00
1612010	TUITION: DAY SCHOOL	$ 25,000.00	$ 20,840.00	$ 250.00	$ 35,000.00	$ 18,050.00	$ 1,000.00	$ 2,790.00
1612050	TRANSPORTATION OF PUPILS	$ 25,000.00	$ 12,167.73	$ 0.00	$ 15,000.00	$ 0.00	$ 0.00	$ 12,167.73
1612070	TUITION: SUMMER SCHOOL	$ 2,000.00	$ 1,962.23	$ 0.00	$ 0.00	$ 2,705.73	$ 0.00	$ 743.50-
1803030	OTHER REBATES AND REFUNDS	$ 150,000.00	$ 51,073.53	$ 836.52	$ 95,245.00	$ 58,282.52	$ 1,208.50	$ 7,208.99-
1803031	HEALTH INSURANCE PREMIUMS	$ 190,000.00	$ 143,161.76	$ 18,578.70	$ 190,000.00	$ 137,863.44	$ 14,719.93	$ 5,298.32
1803033	TECHNOLOGY DAMAGE RESTITUTIONS	$ 0.00	$ 1,690.24	$ 77.99	$ 0.00	$ 1,123.55	$ 0.00	$ 566.69
1803035	SCHOOL REIMBURSEMENTS/AMAZON REFUNDS	$ 15,000.00	$ 15,033.10	$ 2,496.61	$ 77,370.00	$ 8,055.71	$ 778.44	$ 6,977.39
1899050	SALES OF SUPPLIES	$ 15,000.00	$ 22,759.14	$ 1,626.00	$ 6,000.00	$ 30,705.42	$ 12,463.00	$ 7,946.28-
1899080	SALE OF SCHOOL BUSES	$ 10,000.00	$ 0.00	$ 0.00	$ 0.00	$ 7,890.70	$ 0.00	$ 7,890.70-
1899100	INSURANCE REIMBURSEMENTS & ADJUSTMEN	$ 0.00	$ 4,072.57	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 4,072.57
1899124	DUAL ENROLLMENT	$ 38,500.00	$ 0.00	$ 0.00	$ 38,500.00	$ 296.00	$ 0.00	$ 296.00-
1900110	E-RATE: CAT 2 EQUIP	$ 215,000.00	$ 0.00	$ 0.00	$ 250,000.00	$ 0.00	$ 0.00	$ 0.00
1900120	E-RATE: CAT 1 COMM	$ 90,000.00	$ 76,995.00	$ 0.00	$ 143,158.00	$ 82,128.00	$ 0.00	$ 5,133.00-
1901020	OTHER PAYMENTS FROM ANOTHER COUNTY/C	$ 561,805.00	$ 98,006.50	$ 0.00	$ 486,842.00	$ 87,986.71	$ 0.00	$ 10,019.79
1901025	MEDICAID REIMBURSEMENT EPSDT	$ 0.00	$ 30.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 30.00
100	LOCAL FUNDS	$ 1,338,305.00	$ 447,791.80	$ 23,865.82	$ 1,338,115.00	$ 435,087.78	$ 30,169.87	$ 12,704.02
PJT 200	STATE FUNDS							
2402020	BASIC SCHOOL AID - SOQ PAYMENTS	$ 21,307,426.00	$ 13,832,518.64	$ 1,650,336.09	$ 19,616,435.00	$ 12,911,367.83	$ 1,523,865.90	$ 921,150.81
2402030	ISAEP	$ 24,698.00	$ 2,734.22	$ 2,734.22	$ 25,159.00	$ 2,744.30	$ 2,744.30	$ 10.08-
2402040	REMEDIAL SUMMER SCHOOL	$ 118,988.00	$ 28,211.19	$ 18,807.46	$ 0.00	$ 32,174.46	$ 21,449.64	$ 3,963.27-
2402050	REGULAR FOSTER CHILDREN EDUCATION	$ 173,648.00	$ 0.00	$ 0.00	$ 26,881.00	$ 0.00	$ 0.00	$ 0.00
2402070	EDUCATION OF THE GIFTED - SOQ	$ 213,068.00	$ 142,107.50	$ 17,797.12	$ 205,853.00	$ 137,365.71	$ 17,241.32	$ 4,741.79
2402080	REMEDIAL EDUCATION-SOQ PAYMENTS	$ 829,030.00	$ 553,018.32	$ 69,306.92	$ 780,688.00	$ 520,953.12	$ 65,386.96	$ 32,065.20
2402110	COMPENSATION SUPPLEMENT	$ 1,354,462.00	$ 840,085.80	$ 129,756.56	$ 1,362,240.00	$ 908,928.54	$ 114,032.36	$ 68,842.74-
2402120	SPECIAL EDUCATION SOQ	$ 3,083,680.00	$ 2,056,329.12	$ 257,334.96	$ 2,897,477.00	$ 1,933,486.80	$ 242,680.05	$ 122,842.32
2402170	VOCATIONAL EDUCATION SOQ	$ 774,794.00	$ 516,320.69	$ 64,427.08	$ 885,556.00	$ 590,931.68	$ 74,170.33	$ 74,610.99-
2402210	SOCIAL SECURITY BENEFITS-INSTRUCTION	$ 1,355,890.00	$ 904,240.86	$ 113,200.28	$ 1,285,610.00	$ 857,887.68	$ 107,677.08	$ 46,353.18
2402230	TEACHER RETIREMENT INSTRUCTIONAL	$ 3,157,286.00	$ 2,105,592.60	$ 263,597.36	$ 2,994,577.00	$ 1,998,281.75	$ 250,812.82	$ 107,310.85
2402280	EARLY INTERVENTION	$ 341,778.00	$ 67,446.27	$ 44,964.18	$ 155,736.00	$ 89,266.08	$ 59,510.72	$ 21,819.81-
2402410	GROUP LIFE INSTRUCTIONAL	$ 96,849.00	$ 64,588.64	$ 8,085.84	$ 89,332.00	$ 59,611.40	$ 7,482.14	$ 4,977.24
2402460	SPECIAL EDUCATION HOMEBOUND	$ 51,084.00	$ 22,939.81	$ 11,469.91	$ 51,008.00	$ 0.00	$ 0.00	$ 22,939.81
2402520	CTE-EQUIPMENT	$ 35,739.00	$ 0.00	$ 0.00	$ 37,675.00	$ 0.00	$ 0.00	$ 0.00

ACCOUNT	DESCRIPTION	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	2022 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
2402650	AT-RISK SOQ/INCENTIVE FUNDS 502000	$ 1,625,828.00	$ 1,862,611.84	$ 269,578.04	$ 1,287,170.00	$ 1,352,562.81	$ 169,756.54	$ 510,049.03
2402651	AT-RISK LOTTERY FUNDS 608150	$ 1,436,486.00	$ 0.00	$ 0.00	$ 739,774.00	$ 0.00	$ 0.00	$ 0.00
2402750	K-3 PRIMARY CLASS SIZE	$ 1,205,403.00	$ 337,962.81	$ 225,308.54	$ 1,150,485.00	$ 321,353.19	$ 214,235.46	$ 16,609.62
2402860	INFRASTRUCTURE & OPERATIONS PER PUPI	$ 1,570,770.00	$ 428,809.08	$ 285,872.72	$ 1,570,258.00	$ 432,480.27	$ 288,320.18	$ 3,671.19-
2402910	MENTOR TEACHER PROGRAM	$ 5,973.00	$ 0.00	$ 0.00	$ 3,602.00	$ 1,782.22	$ 1,239.22	$ 1,782.22-
2403080	SALES TAX-1 CENT	$ 6,811,417.00	$ 5,291,813.48	$ 780,702.06	$ 6,132,719.00	$ 4,907,905.39	$ 794,755.14	$ 383,908.09
2403090	ESL (ENGLISH SECOND LANGUAGE)	$ 2,263.00	$ 2,705.37	$ 986.40	$ 9,590.00	$ 5,194.56	$ 0.00	$ 2,489.19-
2403120	SALES TAX-1/8 CENT	$ 840,911.00	$ 560,779.80	$ 81,505.94	$ 643,766.00	$ 517,012.66	$ 77,022.34	$ 43,767.14
2403380	SMALL SCHOOL DIV ENROLLMENT LOSS	$ 0.00	$ 0.00	$ 0.00	$ 125,871.00	$ 0.00	$ 0.00	$ 0.00
2403650	VA WORKPLACE READINESS	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,132.29	$ 1,132.29	$ 1,132.29-
2404050	SOL ALGEBRA READINESS	$ 118,574.00	$ 32,286.27	$ 21,524.18	$ 117,323.00	$ 30,564.54	$ 20,376.36	$ 1,721.73
2404450	PROJECT GRADUATION	$ 11,668.00	$ 3,182.19	$ 2,121.46	$ 5,999.00	$ 3,152.19	$ 2,101.46	$ 30.00
2408160	VISION SCREENING GRANT	$ 0.00	$ 11,305.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 11,305.00
2408650	VIRGINIA PRESCHOOL INITIATIVE	$ 895,068.00	$ 202,169.01	$ 132,665.56	$ 687,744.00	$ 173,615.46	$ 115,743.64	$ 28,553.55
2408830	ALBUTEROL & VALVED HOLDING CHAMBER	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 866.43	$ 0.00	$ 866.43-
2408890	VPI-AT RISK 3 YR OLDS	$ 0.00	$ 11,728.25	$ 7,772.80	$ 0.00	$ 12,401.19	$ 8,267.46	$ 672.94-
2408910	VPI-TEACHER TO STUDENT RATIO	$ 0.00	$ 16,261.52	$ 10,610.79	$ 0.00	$ 13,951.36	$ 9,300.91	$ 2,310.16
2408920	VPI-FLEXIBLE SPENDING	$ 0.00	$ 1,130.18	$ 565.09	$ 0.00	$ 0.00	$ 0.00	$ 1,130.18
2408990	HOLD HARMLESS FOR REBENCH-COVID19	$ 624,066.00	$ 416,044.00	$ 52,005.50	$ 0.00	$ 0.00	$ 0.00	$ 416,044.00
2409000	SUPP GF PAY IN LIEU OF SALES TAX	$ 916,168.00	$ 305,389.32	$ 38,173.67	$ 0.00	$ 0.00	$ 0.00	$ 305,389.32
2409010	SCHOOL CONSTRUCTION GRANT PROGRAM EN	$ 2,534,122.00	$ 1,568,742.20	$ 241,344.95	$ 0.00	$ 0.00	$ 0.00	$ 1,568,742.20
2499990	COMMUNITY PROVIDER-MIXED DELIVERY	$ 0.00	$ 0.00	$ 0.00	$ 42,500.00	$ 0.00	$ 0.00	$ 0.00
2500000	MEDICAID REIMBURSEMENT FROM STATE	$ 298,000.00	$ 93,111.07	$ 0.00	$ 150,000.00	$ 94,240.57	$ 21,301.80	$ 1,129.50-
4104050	VPSA TECHNOLOGY GRANT	$ 388,000.00	$ 388,000.00	$ 0.00	$ 388,000.00	$ 0.00	$ 0.00	$ 388,000.00
4104070	SCHOOL SECURITY SYSTEM GRANTS	$ 250,000.00	$ 417.88	$ 0.00	$ 250,000.00	$ 0.00	$ 0.00	$ 417.88
200	STATE FUNDS	$ 52,453,137.00	$ 32,670,582.93	$ 4,802,555.68	$ 43,719,028.00	$ 27,911,214.48	$ 4,210,606.42	$ 4,759,368.45
PJT	300 FEDERAL FUNDS							
1066500	FOREST RESERVE PAYMENTS	$ 10,000.00	$ 0.00	$ 0.00	$ 9,200.00	$ 0.00	$ 0.00	$ 0.00
2102700	ARPA BONUS	$ 572,806.00	$ 592,720.90	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 592,720.90
8401000	TITLE I-A GRANTS TO LEAS	$ 1,402,170.00	$ 1,376,240.29	$ 75,867.46	$ 1,703,266.00	$ 1,570,721.78	$ 0.00	$ 194,481.49-
8402700	IDEA 611 SE	$ 1,470,273.00	$ 1,066,815.59	$ 156,239.06	$ 1,470,918.00	$ 1,101,261.76	$ 5,319.58	$ 34,446.17-
8404800	PERKINS CTE SECONDARY PROGRAMS	$ 66,827.00	$ 69,078.27	$ 0.00	$ 135,700.00	$ 135,915.91	$ 0.00	$ 66,837.64-
8417300	IDEA 619 PRESCHOOL HANDICAPPED CURRE	$ 52,724.00	$ 38,075.21	$ 1,872.00	$ 52,531.00	$ 91,815.73	$ 0.00	$ 53,740.52-
8435800	TITLE V-B-2 RURAL/LOW INCOME-CURRENT	$ 103,535.00	$ 40,641.14	$ 0.00	$ 108,328.00	$ 1,807.99	$ 0.00	$ 38,833.15
8436500	TITLE III-A LANGUAGE ACQUISITION GRA	$ 0.00	$ 783.94	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 783.94
8436700	TITLE II-A-IMPROVING TEACHER QUALITY	$ 350,276.00	$ 21,402.58	$ 0.00	$ 257,589.00	$ 23,944.92	$ 10,915.73	$ 2,542.34-
8442400	TITLE IV-STUDENT SUPPORT	$ 48,032.00	$ 85,432.54	$ 0.00	$ 134,272.00	$ 231,181.86	$ 0.00	$ 145,749.32-
8442500	CARES ACT ESSERF LEA ACTIVITIES	$ 11,937,265.00	$ 1,726,145.36	$ 1,850.00	$ 1,450,083.00	$ 720,394.44	$ 44,171.43	$ 1,005,750.92
9335400	COVID-19 PUBLIC HEALTH WORKFORCE	$ 0.00	$ 78,144.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 78,144.00
9990000	JROTC	$ 55,000.00	$ 14,238.86	$ 0.00	$ 55,000.00	$ 30,393.76	$ 5,740.90	$ 16,154.90-
9999903	ARP HOMELESS CHILDREN: WILLIAM & MAR	$ 0.00	$ 7,631.06	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 7,631.06
300	FEDERAL FUNDS	$ 16,068,908.00	$ 5,117,349.74	$ 235,828.52	$ 5,376,887.00	$ 3,907,438.15	$ 66,147.64	$ 1,209,911.59

ACCOUNT/DESCRIPTION		2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	2022 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
PJT 400 COUNTY FUNDS								
5105000	LOCAL APPROPRIATIONS: OPERATIONS	$ 10,795,649.00	$ 9,063,765.50	$ 432,970.75	$ 9,588,587.00	$ 8,434,057.28	$ 507,382.16	$ 629,708.22
5105030	LOCAL APPROPRIATIONS: ACCRUED PAYROL	$ 4,000,000.00	$ 800,000.00	$ 800,000.00	$ 3,999,999.00	$ 625,000.00	$ 625,000.00	$ 175,000.00
5105050	LOCAL APPROPRIATIONS: MECHATRONICS	$ 140,000.00	$ 102,190.05	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 102,190.05
400	COUNTY FUNDS	$ 14,935,649.00	$ 9,965,955.55	$ 1,232,970.75	$ 13,588,586.00	$ 9,059,057.28	$ 1,132,382.16	$ 906,898.27
1	SCHOOL OPERATING FUND	$ 91,669,671.00	$ 48,201,680.02	$ 6,295,220.77	$ 69,195,392.00	$ 41,312,797.69	$ 5,439,306.09	$ 6,888,882.33

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FD 4	FOOD SERVICE FUND							
PJT 000	BEGINNING BALANCE							
0000000	BEGINNING BALANCE	$ 1,535,554.00	$ 0.00	$ 0.00	$ 1,458,344.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 1,535,554.00	$ 0.00	$ 0.00	$ 1,458,344.00	$ 0.00	$ 0.00	$ 0.00
PJT 100	LOCAL FUNDS							
1612040	CAFETERIA SALES	$ 50,000.00	$ 50,302.52	$ 0.00	$ 200,000.00	$ 35,486.01	$ 4,873.23	$ 14,816.51
1803030	REBATES AND REFUNDS	$ 17,000.00	$ 15,396.83	$ 5,864.47	$ 17,000.00	$ 11,365.95	$ 3,661.54	$ 4,030.88
1899050	SALE OF SUPPLIES	$ 0.00	$ 199.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 199.00
100	LOCAL FUNDS	$ 67,000.00	$ 65,898.35	$ 5,864.47	$ 217,000.00	$ 46,851.96	$ 8,534.77	$ 19,046.39
PJT 200	STATE FUNDS							
2402150	SCHOOL LUNCH PROGRAM STATE MATCH	$ 28,339.00	$ 0.00	$ 0.00	$ 26,679.00	$ 0.00	$ 0.00	$ 0.00
2403470	SCHOOL BREAKFAST INCENTIVE: STATE	$ 49,500.00	$ 8,219.03	$ 5,479.35	$ 0.00	$ 9,787.02	$ 6,524.68	$ 1,567.99-
2403475	GROCERY TAX HOLD HARMLESS	$ 116,211.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00
2403480	SCHOOL MEALS EXPANSION	$ 16,024.00	$ 0.00	$ 0.00	$ 16,024.00	$ 0.00	$ 0.00	$ 0.00
200	STATE FUNDS	$ 210,074.00	$ 8,219.03	$ 5,479.35	$ 42,703.00	$ 9,787.02	$ 6,524.68	$ 1,567.99-
PJT 300	FEDERAL FUNDS							
1055300	SCHOOL BREAKFAST PROGRAM	$ 176,915.00	$ 518,094.65	$ 97,143.81	$ 33,000.00	$ 458,101.87	$ 78,923.68	$ 59,992.78
1055500	NSLP COMBINED CARES	$ 536,838.00	$ 1,311,055.52	$ 230,159.54	$ 64,500.00	$ 1,198,844.09	$ 196,173.81	$ 112,211.43
1055800	CACFP FOOD	$ 0.00	$ 1,225.39	$ 186.19	$ 0.00	$ 0.00	$ 0.00	$ 1,225.39
1055900	SFSP MEALS	$ 1,560,450.00	$ 24,346.52	$ 0.00	$ 2,702,860.00	$ 67,866.00	$ 0.00	$ 43,519.48-
1064900	PANDEMIC EBT ADMINISTRATIVE COSTS	$ 0.00	$ 3,135.00	$ 0.00	$ 0.00	$ 3,063.00	$ 0.00	$ 72.00
300	FEDERAL FUNDS	$ 2,274,203.00	$ 1,857,857.08	$ 327,489.54	$ 2,800,360.00	$ 1,727,874.96	$ 275,097.49	$ 129,982.12
4	FOOD SERVICE FUND	$ 4,086,831.00	$ 1,931,974.46	$ 338,833.36	$ 4,518,407.00	$ 1,784,513.94	$ 290,156.94	$ 147,460.52

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FD 5 TEXTBOOKS FUND								
PJT 000 BEGINNING BALANCE								
0000000	BEGINNING BALANCE	$ 1,211,040.00	$ 0.00	$ 0.00	$ 902,110.00	$ 0.00	$ 0.00	$ 0.00
000	BEGINNING BALANCE	$ 1,211,040.00	$ 0.00	$ 0.00	$ 902,110.00	$ 0.00	$ 0.00	$ 0.00
PJT 100 LOCAL FUNDS								
1899300	FINES FOR DAMAGED BOOKS	$ 0.00	$ 133.58	$ 0.00	$ 250.00	$ 0.00	$ 0.00	$ 133.58
100	LOCAL FUNDS	$ 0.00	$ 133.58	$ 0.00	$ 250.00	$ 0.00	$ 0.00	$ 133.58
PJT 200 STATE FUNDS								
2402140	TEXTBOOKS-SOQ	$ 512,836.00	$ 342,008.50	$ 42,814.88	$ 417,415.00	$ 257,540.10	$ 20,960.22	$ 84,468.40
2403480	TEXTBOOKS-LOTTERY PORTION	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 21,001.08	$ 14,000.72	$ 21,001.08-
200	STATE FUNDS	$ 512,836.00	$ 342,008.50	$ 42,814.88	$ 417,415.00	$ 278,541.18	$ 34,960.94	$ 63,467.32
5	TEXTBOOKS FUND	$ 1,723,876.00	$ 342,142.08	$ 42,814.88	$ 1,319,775.00	$ 278,541.18	$ 34,960.94	$ 63,600.90

ACCOUNT/DESCRIPTION	2023 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	2022 ESTIMATED REVENUE	YEAR-TO-DATE ACTUAL REVENUES	FEBRUARY ACTUAL REVENUES	DIFFERENCE YEAR-TO-DATE
GRAND TOTAL	$ 97,480,378.00	$ 50,475,796.56	$ 6,676,869.01	$ 75,033,574.00	$ 43,375,852.81	$ 5,764,423.97	$ 7,099,943.75

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For FEBRUARY	Expenditures Year-to-Date	Available Balance	Percent Used
FD 1	SCHOOL OPERATING FUND						
1110	SALARIES: ADMINISTRATIVE	$ 1,209,740.00	$ 0.00	$ 96,113.55	$ 714,105.65	$ 495,634.35	59.03
1111	SALARIES: BOARD MEMBERS	$ 36,300.00	$ 0.00	$ 3,175.00	$ 24,200.00	$ 12,100.00	66.67
1112	SALARIES: SUPERINTENDENT	$ 151,500.00	$ 0.00	$ 12,625.00	$ 101,000.00	$ 50,500.00	66.67
1113	SALARIES: ASST SUPERINTENDENT	$ 124,796.00	$ 0.00	$ 10,399.67	$ 83,197.36	$ 41,598.64	66.67
1120	SALARIES: TEACHERS	$ 22,169,917.00	$ 0.00	$ 1,772,780.67	$ 10,874,450.35	$ 11,295,466.65	49.05
1122	SALARIES: LIBRARIANS	$ 642,060.00	$ 0.00	$ 51,419.65	$ 311,264.55	$ 330,795.45	48.48
1123	SALARIES: HOMEBOUND TEACHERS	$ 168,816.00	$ 0.00	$ 33,935.42	$ 146,515.52	$ 22,300.48	86.79
1126	SALARIES: PRINCIPALS	$ 1,200,773.00	$ 0.00	$ 99,386.14	$ 803,228.29	$ 397,544.71	66.89
1127	SALARIES: ASSISTANT PRINCIPALS	$ 648,080.00	$ 0.00	$ 51,275.45	$ 377,173.78	$ 270,906.22	58.20
1130	SALARIES: OTHER PROFESSIONAL	$ 100,182.00	$ 0.00	$ 9,688.50	$ 71,648.00	$ 28,534.00	71.52
1131	SALARIES: NURSES	$ 630,049.00	$ 0.00	$ 54,479.17	$ 320,923.17	$ 309,125.83	50.94
1132	SALARIES: PSYCHOLOGIST	$ 65,716.00	$ 0.00	$ 5,476.34	$ 32,858.04	$ 32,857.96	50.00
1133	SALARIES: COMPUTER SPECIALISTS/T	$ 505,601.00	$ 0.00	$ 37,745.76	$ 283,835.74	$ 221,765.26	56.14
1134	SALARIES: MEDICAL ASSISTANTS-UNL	$ 88,365.00	$ 0.00	$ 6,985.50	$ 41,705.63	$ 46,659.37	47.20
1141	SALARIES: TECHNICAL SUPPORT	$ 259,352.00	$ 0.00	$ 19,075.02	$ 149,393.85	$ 109,958.15	57.60
1150	SALARIES: OFFICE CLERICAL	$ 1,488,104.00	$ 0.00	$ 123,308.24	$ 903,570.10	$ 584,533.90	60.72
1151	SALARIES: INSTRUCTIONAL AIDES	$ 1,237,600.00	$ 0.00	$ 137,331.79	$ 751,003.64	$ 486,596.36	60.68
1152	SALARIES: DEVELOPMENT ASSISTANTS	$ 839,587.00	$ 0.00	$ 64,831.00	$ 362,909.25	$ 476,677.75	43.22
1160	SALARIES: MAINTENANCE TRADES	$ 173,247.00	$ 0.00	$ 11,276.82	$ 102,742.43	$ 70,504.57	59.30
1165	SALARIES: MECHANICS REGULAR	$ 238,162.00	$ 0.00	$ 17,547.92	$ 127,826.43	$ 110,335.57	53.67
1170	SALARIES: REGULAR BUS DRIVERS	$ 1,268,222.00	$ 0.00	$ 123,380.84	$ 760,178.74	$ 508,043.26	59.94
1180	SALARIES: GROUND SERVICES	$ 114,170.00	$ 0.00	$ 9,218.01	$ 65,740.98	$ 48,429.02	57.58
1190	SALARIES: CUSTODIANS REGULAR	$ 1,485,740.00	$ 0.00	$ 126,604.92	$ 942,204.72	$ 543,535.28	63.42
1192	SALARIES: WAREHOUSE	$ 47,814.00	$ 0.00	$ 3,984.50	$ 29,883.75	$ 17,930.25	62.50
1320	SALARIES: PART-TIME TEACHERS	$ 33,718.00	$ 0.00	$ 1,125.00	$ 18,408.00	$ 15,310.00	54.59
1360	SALARIES: MAINTENANCE OT & PT	$ 30,000.00	$ 0.00	$ 588.93	$ 10,622.97	$ 19,377.03	35.41
1460	SALARIES: MECHANICS OVERTIME	$ 53,736.00	$ 0.00	$ 3,511.53	$ 20,494.62	$ 33,241.38	38.14
1520	SALARIES: SUBSTITUTE TEACHERS	$ 3,573,416.00	$ 0.00	$ 112,931.53	$ 547,595.51	$ 3,025,820.49	15.32
1540	SALARIES: SUBSTITUTE TEACHERS AI	$ 40,021.00	$ 0.00	$ 3,334.48	$ 16,048.43	$ 23,972.57	40.10
1570	SALARIES: SUBSTITUTE BUS DRIVER	$ 240,908.00	$ 0.00	$ 12,567.00	$ 82,215.00	$ 158,693.00	34.13
1590	SALARIES: CUSTODIAN SUBSTITUTES	$ 203,459.00	$ 0.00	$ 6,625.00	$ 49,212.25	$ 154,246.75	24.19
1620	SALARIES: SUPPLEMENTS	$ 736,212.00	$ 0.00	$ 24,948.27	$ 143,433.12	$ 592,778.88	19.48
1621	SALARIES: STAFF TRAINNING-COMPUT	$ 513,525.00	$ 0.00	$ 0.00	$ 135,289.08	$ 378,235.92	26.35
1622	SUPPLEMENT: CONCESSION WORKER -	$ 38,540.00	$ 0.00	$ 9,000.00	$ 36,540.00	$ 2,000.00	94.81
1623	SALARIES: ACADEMIC SUPPLEMENTS	$ 93,061.00	$ 0.00	$ 0.00	$ 1,360.95	$ 91,700.05	1.46
1624	SALARIES: SOL TUTORING	$ 10,975.00	$ 0.00	$ 810.00	$ 810.00	$ 10,165.00	7.38
1660	EXTRA PAY	$ 808,500.00	$ 0.00	$ 1,250.00	$ 787,750.00	$ 20,750.00	97.43
1670	SALARIES: BUS DRIVER SPECIAL TRI	$ 127,340.00	$ 0.00	$ 6,570.24	$ 51,347.76	$ 75,992.24	40.32
2100	FICA BENEFITS	$ 3,042,112.00	$ 0.00	$ 221,926.56	$ 1,476,668.10	$ 1,565,443.90	48.54
2210	VRS BENEFITS-PLAN 1 AND 2	$ 3,572,178.00	$ 0.00	$ 334,133.46	$ 2,144,433.86	$ 1,427,744.14	60.03
2220	VRS BENEFITS-HYBRID PLAN	$ 1,864,474.00	$ 0.00	$ 178,501.05	$ 1,113,737.43	$ 750,736.57	59.73
2300	HMP BENEFITS	$ 9,334,102.00	$ 0.00	$ 689,191.81	$ 4,910,651.16	$ 4,423,450.84	52.61
2320	HSA EMPLOYER CONTRIBUTIONS	$ 732,266.00	$ 0.00	$ 58,700.00	$ 353,120.00	$ 379,146.00	48.22
2400	GLI BENEFIT	$ 443,238.00	$ 0.00	$ 41,638.87	$ 264,440.96	$ 178,797.04	59.66
2510	DISABILITY INSURANCE-HYBRID PLAN	$ 31,436.00	$ 0.00	$ 2,991.28	$ 18,973.24	$ 12,462.76	60.36
2600	UNEMPLOYMENT INSURANCE	$ 40,446.00	$ 0.00	$ 0.00	$ 0.00	$ 40,446.00	0.00
2700	WORKERS COMPENSATION	$ 205,584.00	$ 0.00	$ 0.00	$ 49,033.16	$ 156,550.84	23.85
2750	RETIREE HEALTH CARE CREDIT	$ 418,412.00	$ 0.00	$ 39,463.79	$ 252,256.05	$ 166,155.95	60.29
2800	OTHER BENEFITS	$ 8,000.00	$ 0.00	$ 0.00	$ 0.00	$ 8,000.00	0.00
2830	TERMINATION PAY	$ 292,233.00	$ 0.00	$ 0.00	$ 21,464.37	$ 270,768.63	7.34
2845	ERIP-HMP	$ 850,000.00	$ 0.00	$ 96,466.95	$ 706,009.28	$ 143,990.72	83.06
2847	ERIP-HSA EMPLOYER CONTRIBUTIONS	$ 49,000.00	$ 0.00	$ 4,825.06	$ 37,582.11	$ 11,417.89	76.70
3000	PURCHASED SERVICES	$ 2,943,256.00	$ 582,387.64	$ 226,217.66	$ 1,760,960.61	$ 599,907.75	79.62
3120	STAFF TRAINING	$ 214,902.00	$ 0.00	$ 1,165.00	$ 98,409.04	$ 116,492.96	45.79
3200	DUAL ENROLLMENT	$ 122,540.00	$ 0.00	$ 5,019.00	$ 36,840.00	$ 85,700.00	30.06
3420	PAYMENT PRIVATE CARRIERS/PARENTS	$ 1,300.00	$ 0.00	$ 650.00	$ 1,300.00	$ 0.00	100.00
3600	ADVERTISING	$ 5,000.00	$ 0.00	$ 0.00	$ 3,800.00	$ 1,200.00	76.00
3810	DUAL & REGIONAL TUITION	$ 1,315,815.00	$ 0.00	$ 8,900.00	$ 168,200.00	$ 1,147,615.00	12.78
4000	INTERNAL SERVICES	$ 94,448.00	$ 0.00	$ 0.00	$ 4,152.74	$ 90,295.26	4.40
5001	TELECOMMUNICATIONS	$ 314,803.00	$ 0.00	$ 10,321.95	$ 162,990.13	$ 151,812.87	51.78
5101	ELECTRICAL SERVICES	$ 1,718,455.75	$ 0.00	$ 230,605.19	$ 1,027,300.84	$ 691,154.91	59.78
5102	GAS,COAL,OIL	$ 388,273.00	$ 0.00	$ 40,157.93	$ 192,247.78	$ 196,025.22	49.51
5103	WATER & SEWER SERVICES	$ 153,492.00	$ 0.00	$ 10,230.23	$ 80,561.07	$ 72,930.93	52.49
5202	POSTAL SERVICES	$ 18,500.00	$ 0.00	$ 27.25	$ 5,429.86	$ 13,070.14	29.35

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For FEBRUARY	Expenditures Year-to-Date	Available Balance	Percent Used
5203	TELEPHONE SERVICES	$ 50,418.00	$ 0.00	$ 2,466.17	$ 22,212.60	$ 28,205.40	44.06
5300	INSURANCE	$ 184,000.00	$ 0.00	$ 0.00	$ 0.00	$ 184,000.00	0.00
5400	LEASES & RENTALS	$ 318,538.00	$ 14,700.00	$ 27,445.62	$ 148,364.92	$ 155,473.08	51.19
5500	TRAVEL	$ 94,657.00	$ 0.00	$ 1,578.25	$ 27,585.55	$ 67,071.45	29.14
5600	CONTRIBUTIONS TO OTHER ENTITIES	$ 4,000.00	$ 0.00	$ 0.00	$ 1,429.00	$ 2,571.00	35.73
5800	MISCELLANEOUS	$ 23,069.00	$ 0.00	$ 180.62	$ 5,567.73	$ 17,501.27	24.14
5801	DUES & ASSOCIATION MEMBERSHIPS	$ 38,055.00	$ 0.00	$ 955.00	$ 12,326.00	$ 25,729.00	32.39
5810	FEDERAL EXCISE TAX-HEALTH INSURA	$ 2,750.00	$ 0.00	$ 0.00	$ 0.00	$ 2,750.00	0.00
6000	MATERIALS AND SUPPLIES	$ 4,174,798.25	$ 167,434.86	$ 238,987.83	$ 1,416,355.49	$ 2,591,007.90	37.94
6001	OFFICE SUPPLIES	$ 1,219.00	$ 0.00	$ 0.00	$ 1,219.20	$ 0.20-	100.02
6002	FOOD SERVICES SUPPLIES	$ 16,500.00	$ 0.00	$ 0.00	$ 0.00	$ 16,500.00	0.00
6003	SNAP FOOD SUPPLIES	$ 10,212.00	$ 0.00	$ 0.00	$ 11,213.48	$ 1,001.48-	109.81
6005	HOUSEKEEPING JANITORIAL CLEANING	$ 921,581.00	$ 0.00	$ 19,240.58	$ 156,816.07	$ 764,764.93	17.02
6007	REPAIR & MAINTENANCE SUPPLIES	$ 316,992.00	$ 26,363.56	$ 16,714.17	$ 286,660.03	$ 3,968.41	98.75
6008	VEHICLES & EQUIPMENT FUELS (63 F	$ 548,714.00	$ 0.00	$ 58,910.50	$ 308,414.63	$ 240,299.37	56.21
6009	VEHICLES SUPPLIES (63 FUNCTION O	$ 189,756.00	$ 4,626.35	$ 29,195.13	$ 184,283.81	$ 845.84	99.55
6010	AIR FILTERS	$ 5,764.00	$ 0.00	$ 0.00	$ 5,764.46	$ 0.46-	100.01
6011	UNIFORMS & WEARING APPARELS	$ 127,560.00	$ 0.00	$ 0.00	$ 4,959.23	$ 122,600.77	3.89
6013	STANDARDIZED TESTING	$ 59,877.00	$ 4,710.30	$ 5,033.20	$ 26,257.05	$ 28,909.65	51.72
6015	PARENTAL INVOLVEMENT SUPPLIES	$ 11,765.00	$ 0.00	$ 4,271.50	$ 24,949.40	$ 13,184.40-	212.06
6016	SOCIAL DISTANCING SUPPLIES	$ 7,000.00	$ 0.00	$ 0.00	$ 0.00	$ 7,000.00	0.00
6017	GLOVES AND MASKS	$ 69,010.00	$ 0.00	$ 0.00	$ 0.00	$ 69,010.00	0.00
6020	TEXTBOOKS	$ 0.00	$ 0.00	$ 0.00	$ 8,220.00	$ 8,220.00-	100.00
6030	INSTRUCTION SUPPLIES	$ 338,832.00	$ 12,155.52	$ 22,508.99	$ 173,729.33	$ 152,947.15	54.86
6031	PRINTER INK SUPPLIES	$ 18,725.00	$ 0.00	$ 0.00	$ 18,723.79	$ 1.21	99.99
6032	COPY PAPER FOR DIVISION	$ 0.00	$ 0.00	$ 1,410.00-	$ 13,160.00-	$ 13,160.00	100.00
6040	COMPUTER SOFTWARE	$ 254,745.00	$ 0.00	$ 29,060.44	$ 49,939.44	$ 204,805.56	19.60
6042	POWERSCHOOL SOFTWARE	$ 180,000.00	$ 0.00	$ 0.00	$ 53,746.03	$ 126,253.97	29.86
6045	IEP ONLINE SOFTWARE	$ 115,500.00	$ 0.00	$ 0.00	$ 0.00	$ 115,500.00	0.00
6050	NON-CAPITALIZED TECHNOLOGY HARDW	$ 1,131,165.00	$ 545,264.35	$ 5,569.45	$ 447,121.31	$ 138,779.34	87.73
7000	TUITION PAYMENTS TO JOINT OPERAT	$ 10,000.00	$ 0.00	$ 0.00	$ 0.00	$ 10,000.00	0.00
8100	CAPITAL OUTLAY REPLACEMENT	$ 7,707,305.00	$ 2,773,116.85	$ 34,986.50	$ 1,242,717.68	$ 3,691,470.47	52.10
8110	TECHNOLOGY: HARDWARE REPLACEMENT	$ 91,568.00	$ 0.00	$ 0.00	$ 0.00	$ 91,568.00	0.00
8120	TECHNOLOGY: INFRASTRUCTURE REPLA	$ 60,961.00	$ 0.00	$ 0.00	$ 0.00	$ 60,961.00	0.00
8200	CAPITAL OUTLAY ADDITIONS	$ 2,493,302.00	$ 636,475.92	$ 152,850.40	$ 883,887.46	$ 972,938.62	60.98
8210	TECHNOLOGY: HARDWARE ADDITIONS	$ 229,685.00	$ 0.00	$ 0.00	$ 132,679.35	$ 97,005.65	57.77
8220	TECHNOLOGY: INFRASTRUCTURE ADDIT	$ 358,082.00	$ 0.00	$ 0.00	$ 168,799.02	$ 189,282.98	47.14
9100	REDEMPTION OF DEBT PRINCIPAL	$ 1,143,452.00	$ 0.00	$ 0.00	$ 544,738.72	$ 598,713.28	47.64
9200	INTEREST ON DEBT SERVICE	$ 290,000.00	$ 0.00	$ 0.00	$ 97,509.28	$ 192,490.72	33.62
9400	FUND TRANSFERS: DEPOSITS TO ESCR	$ 0.00	$ 0.00	$ 0.00	$ 500.00	$ 500.00-	100.00
9700	FUND TRANSFERS: TRANSFER TO INTE	$ 11,519.00	$ 0.00	$ 0.00	$ 11,518.89	$ 0.11	100.00
1	SCHOOL OPERATING FUND	$ 91,182,646.00	$ 4,767,235.35	$ 5,914,984.25	$ 41,638,298.40	$ 44,777,112.25	50.89
FD 4	FOOD SERVICE FUND						
1110	SALARIES: ADMINISTRATIVE	$ 65,340.00	$ 0.00	$ 5,445.00	$ 43,560.00	$ 21,780.00	66.67
1150	SALARIES: OFFICE CLERICAL	$ 39,086.00	$ 0.00	$ 3,257.16	$ 24,428.70	$ 14,657.30	62.50
1193	SALARIES: COOKS REGULAR	$ 1,068,353.00	$ 0.00	$ 102,484.67	$ 617,249.39	$ 451,103.61	57.78
1493	SALARIES: COOKS PART-TIME	$ 124,453.00	$ 0.00	$ 10,087.00	$ 65,430.28	$ 59,022.72	52.57
1593	SALARIES: COOKS SUBSTITUTES	$ 76,387.00	$ 0.00	$ 4,026.75	$ 28,855.80	$ 47,531.20	37.78
1660	EXTRA PAY	$ 58,000.00	$ 0.00	$ 0.00	$ 58,000.00	$ 0.00	100.00
2100	FICA BENEFITS	$ 113,623.00	$ 0.00	$ 9,076.46	$ 60,835.66	$ 52,787.34	53.54
2210	VRS BENEFITS-PLAN 1 AND 2	$ 114,686.00	$ 0.00	$ 10,382.60	$ 64,370.80	$ 50,315.20	56.13
2220	VRS BENEFITS-HYBRID PLAN	$ 88,635.00	$ 0.00	$ 7,943.98	$ 47,780.56	$ 40,854.44	53.91
2300	HMP BENEFITS	$ 420,326.00	$ 0.00	$ 33,297.86	$ 208,578.26	$ 211,747.74	49.62
2320	HSA EMPLOYER CONTRIBUTIONS	$ 31,200.00	$ 0.00	$ 2,320.00	$ 16,320.00	$ 14,880.00	52.31
2400	GLI BENEFIT	$ 15,704.00	$ 0.00	$ 1,578.34	$ 9,397.79	$ 6,306.21	59.84
2510	DISABILITY INSURANCE-HYBRID PLAN	$ 2,617.00	$ 0.00	$ 274.66	$ 1,562.15	$ 1,054.85	59.69
2700	WORKERS COMPENSATION	$ 2,219.00	$ 0.00	$ 0.00	$ 2,218.84	$ 0.16	99.99
2750	RETIREE HEALTH CARE CREDIT	$ 22,082.00	$ 0.00	$ 2,138.52	$ 12,957.21	$ 9,124.79	58.68
2830	TERMINATION PAY	$ 32,733.00	$ 0.00	$ 0.00	$ 2,012.50	$ 30,720.50	6.15
3000	PURCHASED SERVICES	$ 78,000.00	$ 0.00	$ 4,169.83	$ 56,503.88	$ 21,496.12	72.44
3120	STAFF TRAINING	$ 2,500.00	$ 0.00	$ 0.00	$ 1,179.13	$ 1,320.87	47.17
5500	TRAVEL	$ 250.00	$ 0.00	$ 0.00	$ 0.00	$ 250.00	0.00
5800	MISCELLANEOUS	$ 1,500.00	$ 0.00	$ 0.00	$ 245.60	$ 1,254.40	16.37
6001	OFFICE SUPPLIES	$ 4,000.00	$ 0.00	$ 223.72	$ 3,854.97	$ 145.03	96.37
6002	FOOD SERVICES SUPPLIES	$ 1,148,733.00	$ 0.00	$ 207,998.80	$ 926,248.07	$ 222,484.93	80.63

Code	Description	Appropriations	Outstanding Encumbrances	Expenditures For FEBRUARY	Expenditures Year-to-Date	Available Balance	Percent Used
6005	HOUSEKEEPING JANITORIAL CLEANING	$ 2,000.00	$ 0.00	$ 0.00	$ 0.00	$ 2,000.00	0.00
6007	REPAIR & MAINTENANCE SUPPLIES	$ 78,222.00	$ 0.00	$ 1,060.01	$ 39,180.16	$ 39,041.84	50.09
6011	UNIFORMS & WEARING APPARELS	$ 18,966.00	$ 0.00	$ 0.00	$ 14,557.28	$ 4,408.72	76.75
6050	NON-CAPITALIZED TECHNOLOGY HARDW	$ 7,725.00	$ 0.00	$ 0.00	$ 7,725.00	$ 0.00	100.00
8100	CAPITAL OUTLAY REPLACEMENT	$ 323,706.00	$ 290,454.21	$ 0.00	$ 33,251.31	$ 0.48	100.00
8200	CAPITAL OUTLAY ADDITIONS	$ 145,785.00	$ 142,556.79	$ 0.00	$ 3,227.52	$ 0.69	100.00
4	FOOD SERVICE FUND	$ 4,086,831.00	$ 433,011.00	$ 405,765.36	$ 2,349,530.86	$ 1,304,289.14	68.09
FD 5 TEXTBOOKS FUND							
6020	TEXTBOOKS	$ 1,723,876.00	$ 143,826.40	$ 2,227.50	$ 106,233.75	$ 1,473,815.85	14.51
5	TEXTBOOKS FUND	$ 1,723,876.00	$ 143,826.40	$ 2,227.50	$ 106,233.75	$ 1,473,815.85	14.51
GRAND TOTAL		$ 96,993,353.00	$ 5,344,072.75	$ 6,322,977.11	$ 44,094,063.01	$ 47,555,217.24	50.97

This is a draft copy of the February 13, 2023 minutes and is subject to amendment. Minutes do not become official until approved by the School Board.

VIRGINIA: At a regular meeting of the Tazewell County School Board Disciplinary Committee held at the Tazewell County Career and Technical Center – Student Center on February 13, 2023 at 9:00 a.m.

COMMITTEE MEMBERS PRESENT: Erik Robinson, School Board Chair
Chris Moir, School Board Vice-Chair
Irene Mullins, School Board Member

OTHERS PRESENT: Deidra Hill, Deputy Superintendent
James McGee, Director of Middle and Secondary Education
Dr. Gary Williams, Director of Special Projects/TCCTC Principal
Charity Hurst, Assistant Principal, Richlands High School
Derick Smith, Assistant Principal, Tazewell High School
Heather Larimer, Assistant Principal, Tazewell Middle School
Shawn Ross, Principal, Abb's Valley Boissevain Elementary School
Patrick Buckner, Assistant Principal, Graham High School
Vicki Bailey, School Board Clerk

Chair Robinson called the meeting to order at 11:00 a.m.

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Vice-Chair Moir, seconded by Mrs. Mullins, and passed 3-0 to convene to a closed session for the purpose of discussing the following specific matter:

> Students – Discussion or consideration of admission or disciplinary matters concerning students as authorized by Section 2.2-3711 A 2 of the Code of Virginia.

The Committee returned to open session at 3:13 p.m. In accordance with the Freedom of Information Act, a roll call vote was taken in which all members affirmed that only public business matters lawfully exempted from open meetings, as identified in the motion for closed session, were heard, discussed, or considered by the Tazewell County School Board Disciplinary Committee.

Student Actions

Mrs. Mullins made a motion that student A be placed in the Placement Academy beginning February 14, 2023 and be reviewed in March 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student B return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student C remain on Stride for the remainder of the 2022-2023 school year and be reviewed in July 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student D be placed in online instruction for the remainder for the 2022-2023 school year. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student E return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student F return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student G be placed in online services for the remainder of the 2022-2023 school year. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student H be placed in the Placement Academy beginning February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student I return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student J return to school on February 14, 2023 and be scheduled for review in April 2023. Vice-Chair Mullins seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student K return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student L be placed on homebased instruction for the remainder of the 2022-2023 school year and be scheduled for review in July 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion that student M be return to school on February 14, 2023. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

Mrs. Mullins made a motion to adjourn at 3:16 p.m. Vice-Chair Moir seconded the motion, and the Committee unanimously approved.

506 Jeffersonville Street
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Phone (276) 988-5511
Fax (276) 988-1976
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TAZEWELL County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Erik Robinson, Chair
Chris Moir, Vice-Chair
Irene Mullins
Donna Whittington
David Woodard

March 13, 2023

SUBJECT: **Richlands High School ROTC Color Guard**

ENCLOSURE: NA

SUMMARY: Mrs. Hurley will introduce the Richlands High School Color Guard to the School Board.

RECOMMENDATION: NA

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TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Erik Robinson, Chair
Chris Moir, Vice-Chair
Irene Mullins
Donna Whittington
David Woodard

March 13, 2023

SUBJECT: **Student Update**

ENCLOSURE: NA

SUMMARY: Macie Alford, Tazewell High School student representative, will share a Tazewell area update with Board members.

RECOMMENDATION: NA

506 Jeffersonville Street
Tazewell, VA 24651-5396
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Fax (276) 988-1976
www.tcpsva.org

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March 13, 2023

SUBJECT: **Recognition of Student Achievements from Graham High School, Richlands High School, Tazewell High School and Tazewell County Career and Technical Center**

ENCLOSURE: Lists of student recognitions by school

SUMMARY: Principals will share many recent student achievements with Board members.

RECOMMENDATION: NA

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March 13, 2023

SUBJECT: **National Middle School Education Month**

ENCLOSURE: NA

SUMMARY: Mr. McGee will share information regarding National Middle School Education Month. This annual recognition provides a special opportunity to focus on the middle grades, a very important time in the education of children.

RECOMMENDATION: NA

Notes from Public Hearing

March 13, 2023

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March 13, 2023

SUBJECT: **Ratification of Poll Vote**

ENCLOSURE:

SUMMARY: Board members were polled one time after the February 13, 2023 School Board meeting. The poll vote was on February 23, 2023 for approval of a quote for a bucket truck from Power Line Rent E Quip Inc. in the amount of $136,737.96. (Under the ESSER III Grant, the school division was approved to purchase a bucket truck that would primarily be used for HVAC work. The school division was informed that the supply chain issues would necessitate getting the order placed immediately in order to meet the grant deadline.) The Board approved the quote 5-0.

Board members will ratify the poll vote at the February 13, 2023 School Board meeting.

RECOMMENDATION: That the Tazewell County School Board ratify the poll vote of February 23, 2023.

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March 13, 2023

SUBJECT: **End of the School Year Information**

- **Status of instructional days**
- **Graduation date**
- **Last day of school for students and teachers**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will share information pertaining to the instructional days and ask Board approval to set the graduation date and the last day of school for students and teachers.

- Last day of school for students – _____
- Last day of school for teachers – _____
- Graduation date – _____

RECOMMENDATION: That the Tazewell County School Board approve _____ as the last day of school for students; _____ as the last day of school for teachers; and _____ as the date for graduation.

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March 13, 2023

SUBJECT: **Certification of virtual/remote learning days**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will ask the Board to certify that virtual/remote learning days were used on the following dates:

- December 9, 2022 – all schools
- December 12, 2022 – all schools
- January 13, 2023 – all schools
- February 1, 2023 – all schools
- February 2, 2023 – all schools
- February 8, 2023 – Tazewell High School only
- February 13, 2023 – all schools

RECOMMENDATION: That the Tazewell County School Board certify that the following virtual/remote learning days were used during the 2022-2023 school year: December 9, December 12, January 13, February 1, February 2, February 13 for all schools and February 8 for Tazewell High School only.

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March 13, 2023

SUBJECT: **School Safety**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will discuss possibly instituting only clear back packs for students.

RECOMMENDATION: Informational only

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March 13, 2023

SUBJECT: **Appointment of School Board Member to the Region VII Virtual Academy Board**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will ask Board members to appoint one member to serve on the Region VII Virtual Academy Board.

RECOMMENDATION: That the Tazewell County School Board appoint _____ to serve on the Region VII Virtual Academy Board.

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March 13, 2023

SUBJECT: **Update on A. Linwood Holton Governor's School**

ENCLOSURE: NA

SUMMARY: School Board member Donna Whittington will share an update of the A. Linwood Holton Governor's School program.

RECOMMENDATION: NA

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March 13, 2023

SUBJECT: **Approval of Quotes for Exterior Doors for Graham Middle School, Graham High School, Richlands High School, Tazewell Middle School and Tazewell High School**

ENCLOSURE: Quotes from The Good Co.

SUMMARY: A bid request was posted in the Bluefield Daily Telegraph and on the school division website February 9 – February 20, 2023 for 35 exterior doors. The Good Co. was the only quote received. ESSER II grant funds will be used for this purchase. The prices are as follows:

• Graham High School	$11,658.00
• Graham Middle School	$33,124.00
• Richlands High School	$2,808.00
• Tazewell Middle School	$59,125.00
• Tazewell High School	$13,866.00
TOTAL:	$120,581.00

RECOMMENDATION: That the Tazewell County School Board approve the quotes from The Good Co. totaling $120,581.00 for exterior doors for Graham Middle, Graham High, Richlands High, Tazewell Middle and Tazewell High.

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TAZEWELL County Public Schools

35

PRODUCT OR SERVICE Exterior Doors for GMS, GHS, RHS, TMS, THS

DATE AND TIME OPENED 2/20/23 10:15am

INVITATION TO BID ☑ REQUEST FOR PROPOSAL ☐ QUOTE ☐

WITNESS TO OPENING:

SIGNATURE	COMPANY	TELEPHONE NUMBER
[signature]	TCPS	276-988-2222
Jessica Cox	TCPS	276-988 5511

RECEIVED FROM:

COMPANY	RECEIVED	AMOUNT	NOTES
The Good Company	2/20/23 910a	$120,581.00	Only respondant. JCox

THE GOOD CO.

PO BOX 5968 Kingsport, TN 37663
114 Dillon Ct Johnson City, Tn 37615
423-477-2049
mark@tgcoinc.com

QUOTATION

TO: Tazewell Public Schools
ATTN: Eugene Parkhurst

SHIP VIA	QUOTE #	PROJECT / LOCATION	DATE	QUOTED BY
	MY120122-3R	Tazewell Middle School	2/20/2023	MARK YOUNG

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
		Back of building		
1	Lot	Doors, Frame sections, and Hardware		$59,125.00
		6 ea Frame end sections, 12 3/4" jd, galvinized		
		5 ea Frame center sections, 12 3/4" jd, galvinized		
		16 ea Hollow Metal doors, 4x25 lite kits, 18ga Galvinized		
		16 ea Sargent 8888 exit devices with exterior pull trims		
		8 ea Sargent L980 Locking mullion		
		16 ea Sargent 1431 door dosers		
		8 sets weatherstripping		
		8 ea 6' thresholds		
		16 ea door sweeps		

SUB TOTAL	$59,125.00
FREIGHT	$0.00
TOTAL	$59,125.00

"F.O.B. JOB SITE --- NO TAX INCLUDED."

1. Accounts past due shall bear interest at the rate of 1 1/2% per month unless otherwise agreed.
2. Terms of payment Net 30 days, from date of invoice.
3. Only the plans, the section of the specifications and the Addenda specifically set forth above are included in and applicable to this order, but not the general or special conditions.
4. Reasonable doubt of the purchaser's financial responsibility shall entitle us to stop or decline shipment or stop material in transit without liability until the purchaser shall have paid for the material or satisfied us of his financial responsibility.
5. No liability shall result from delay in performance or non-performance, directly or indirectly caused by fire, explosion, accidents, flood, labor trouble or shortage, war, act of or authorized by any Government, inability to obtain suitable material, equipment, fuel, power or transportation or act of God or arising from contingencies, happenings, or causes beyond the contract of the party affected. Quantities so affected by any such circumstances may be eliminated without liability.
6. Quote is valid for 60 days.
7. Customer agrees to be subject to a 45% restocking/cancelation fee for any materials that are to be returned.

ACCEPTED BY: _____

DATE:

THE GOOD CO.

PO BOX 5968 Kingsport, TN 37663
114 Dillon Ct Johnson City, Tn 37615
423-477-2049
mark@tgcoinc.com

QUOTATION

TO: Tazewell Public Schools
ATTN: Eugene Parkhurst

SHIP VIA	QUOTE #	PROJECT / LOCATION	DATE	QUOTED BY
	MY120122-4R	Tazewell High School	2/20/2023	MARK YOUNG

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
		Back of Gym		
1	Lot	Doors, Frame, and Hardware		$6,933.00
		1 ea Hollow metal frame, 16ga galvinized		
		2 ea Hollow Metal doors, 4x25 lite kits, 18ga Galvinized		
		2 ea Sargent 8888 exit devices with exterior pull trims		
		1 ea Sargent L980 Locking mullion		
		2 ea Sargent 1431 door closers		
		1 set weatherstripping		
		1 ea 6' threshold		
		2 ea door sweeps		
		Back of Library		
1	Lot	Doors, Frame, and Hardware		$6,933.00
		1 ea Hollow metal frame, 16ga galvinized		
		2 ea Hollow Metal doors, 4x25 lite kits, 18ga Galvinized		
		2 ea Sargent 8888 exit devices with exterior pull trims		
		1 ea Sargent L980 Locking mullion		
		2 ea Sargent 1431 door closers		
		1 set weatherstripping		
		1 ea 6' threshold		
		2 ea door sweeps		

SUB TOTAL	$13,866.00
FREIGHT	$0.00
TOTAL	$13,866.00

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6. Quote is valid for 60 days.
7. Customer agrees to be subject to a 45% restocking/cancelation fee for any materials that are to be returned.

ACCEPTED BY: _____
DATE: _____

THE GOOD CO.
PO BOX 5968 Kingsport, TN 37663
114 Dillon Ct Johnson City, Tn 37615
423-477-2049
mark@tgcoinc.com

QUOTATION

TO: Tazewell Public Schools
ATTN: Eugene Parkhurst

SHIP VIA	QUOTE #	PROJECT / LOCATION	DATE	QUOTED BY
	MY120122-5R	Richlands High	2/20/2023	MARK YOUNG

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
		Maintenance		
1	Lot	Doors		$1,691.00
		2 ea Hollow metal doors, 1 ea 5x20 lite kit		
		AG Building		
1	Ea	Door		$1,117.00
		1 ea Hollow metal door, 5x20 lite kit		

SUB TOTAL	$2,808.00
FREIGHT	$0.00
TOTAL	$2,808.00

"F.O.B. JOB SITE --- NO TAX INCLUDED."

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6. Quote is valid for 60 days.
7. Customer agrees to be subject to a 45% restocking/cancelation fee for any materials that are to be returned.

ACCEPTED BY: _____
DATE:

THE GOOD CO.
PO BOX 5968 Kingsport, TN 37663
114 Dillon Ct Johnson City, Tn 37615
423-477-2049
mark@tgcoinc.com

QUOTATION

TO: Tazewell Public Schools
ATTN: Eugene Parkhurst

SHIP VIA	QUOTE #	PROJECT / LOCATION	DATE	QUOTED BY
	MY112822-9R	Graham Middle School	2/20/2023	MARK YOUNG

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
		Back of Gym		
1	Lot	Doors and Hardware		$26,449.00
		8 ea Hollow Metal doors, Flush, 18ga Galvinized		
		8 ea Sargent 8888 exit devices with exterior pull trims		
		4 ea Sargent L980 Locking mullion		
		8 ea Sargent 1431 door closers		
		4 sets weatherstripping		
		4 ea 6' thresholds		
		8 ea door sweeps		
		Hall exit		
1	Lot	Doors and Hardware		$6,675.00
		2 ea Hollow Metal doors, Flush, 18ga Galvinized		
		2 ea Sargent 8888 exit devices with exterior pull trims		
		2 ea Sargent L980 Locking mullion		
		2 ea Sargent 1431 door closers		
		1 set weatherstripping		
		1 ea 6' threshold		
		2 ea door sweeps		

SUB TOTAL	$33,124.00
FREIGHT	$0.00
TOTAL	$33,124.00

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6. Quote is valid for 60 days.
7. Customer agrees to be subject to a 45% restocking/cancelation fee for any materials that are to be returned.

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PO BOX 5968 Kingsport, TN 37663
114 Dillon Ct Johnson City, Tn 37615
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QUOTATION

TO: Tazewell Public Schools
ATTN: Eugene Parkhurst

SHIP VIA	QUOTE #	PROJECT / LOCATION	DATE	QUOTED BY
	MY112922-3R	Graham High School	2/20/2023	MARK YOUNG

QTY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL
		Back door		
1	Lot	Doors, Frame, and Hardware		$7,729.00
		1 ea Hollow Metal Transom frame, 16ga. Galvinized		
		2 ea Hollow Metal doors, 4x25 lite kits, 18ga Galvinized		
		2 ea Sargent 8888 exit devices with exterior pull trims		
		2 ea Sargent 1431 door closers		
		2 sets weatherstripping		
		1 ea 6' thresholds		
		2 ea door sweeps		
		Annex Building		
1	Lot	Hardware		$3,929.00
		5 ea Corbin Russwin ML2000 mortise locks		

SUB TOTAL	$11,658.00
FREIGHT	$0.00
TOTAL	$11,658.00

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ACCEPTED BY: _____
DATE:

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March 13, 2023

SUBJECT: **Approval of Employee Safety Manual**

ENCLOSURE: Employee Safety Manual

SUMMARY: Mr. Parkhurst will ask the Board for approval of the Employee Safety Manual.

RECOMMENDATION: That the Tazewell County School Board approve the Employee Safety Manual.

Employee Safety Manual



Rigor • Relevance • Relationships
TAZEWELL
County Public Schools

506 Jeffersonville St.
Tazewell, VA. 24651

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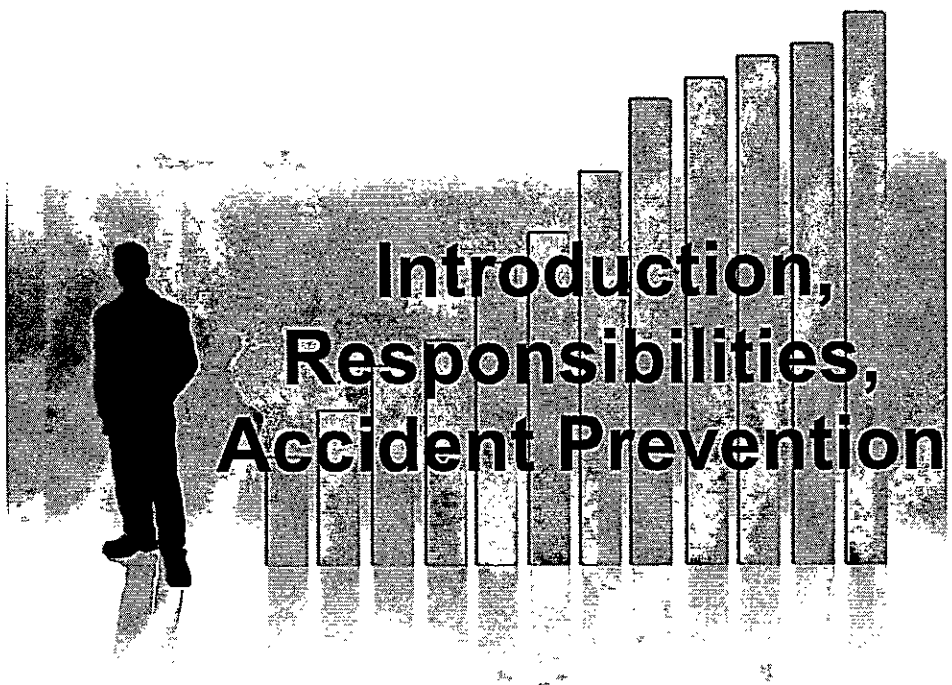
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Safety Is
Everyone's
Responsibility


Introduction,
Responsibilities,
Accident Prevention

INTRODUCTION

The personal safety and health of each Tazewell County Public Schools employee is of primary importance. It is the school system's objective to provide a safe and healthy environment by establishing safety procedures and practices to be followed at all times by all employees.

Elements of our Safety Program
The school system's safety program includes, but is not limited to, the following functions and responsibilities:

- ensuring equipment, work areas, and working methods are safe;
- assigning personnel to jobs which they are qualified to safely perform;
- identifying and eliminating hazards;
- encouraging employees to be interested in performing their duties in a safe and efficient manner;
- correcting unsafe work habits by adequate and effective supervision;
- providing proper protective equipment, training employees in its use, and making its use mandatory;
- educating and training employees to recognize the specific hazards of their jobs;
- holding employees responsible to act in a safe and prudent manner; thereby, avoiding personal injury and
- damage to equipment;
- investigating accidents to determine cause and implementing follow-up action to reduce accident recurrences;
- preparing and maintaining proper and complete accident records;
- adopting and enforcing safety rules, policies, and procedures.

Application and Responsibility
Each employee shall carefully study the safety rules applicable to his/her duties. Safety rules shall be followed at all times and lack of knowledge will not be accepted as an excuse for their violation.

Due to the wide variety of school operations, as well as the variations in departmental organizational structures, it is fully realized that certain terminology and specific procedures are not contained in this manual. The rules set forth in this program are the minimum standard requirements that apply to everyone within Tazewell County Public Schools.

RESPONSIBILITIES

Principals/Supervisors...
are responsible for the safe actions of their employees and the safe operation of machines and equipment within their operating area. They have authority to enforce the provisions of this manual and to take all actions necessary to keep losses in the area of his/her authority at a minimum. Each principal/supervisor shall:

- be accountable for preventable injuries and liabilities incurred by their employees.
- take the initiative in recommending correction of deficiencies noted in facilities and work procedures.
- ensure that each employee is fully trained for the assigned job.
- fully cooperate with environmental and maintenance services in correcting operations considered to be a danger to employees, members of the public, and/or school property.
- be familiar with all safety policies and procedures and be fully informed of all accidents in the area under his/her control.
- Be firm in enforcement of work policies by taking disciplinary action against those who fail to follow safety rules and work procedures and by giving recognition to those who perform safely.

Employees are required to...

- follow all safety procedures, rules, and safe work practices.
- exercise due care in the course of their work.
- prevent injuries to themselves and to their fellow workers.

Employees shall...

- stop and get instruction.
- operate only machines/equipment which they have been trained to operate.
- use only the prescribed equipment for the job and handle it properly.
- wear all required personal protective equipment including, but not limited to, gloves, safety shoes, safety vests, goggles, hardhats, respirators, seat belts, back belts and hearing protection whenever conditions make that equipment necessary.
- take an active part in the school system's safety program.
- promptly report to the principal/supervisor all unsafe equipment, unsafe tools and/or hazardous conditions which may affect school employees, students, the work area, or the general public.
- keep work areas clean and orderly at all times.
- report all accidents, no matter how minor, immediately to the principal/supervisor.
- avoid engaging in any horseplay.

ACCIDENT PREVENTION

Causes of accidents can be divided into three major categories:

... unsafe acts of people
... unsafe physical or mechanical conditions
... acts of nature (floods, hurricanes, etc.)

Accidents do not happen without cause and the identification, isolation, and control of these causes are the underlying principals of all accident prevention techniques. No person can be effective in accident prevention unless he/she fully believes that accidents can be prevented and constantly strives to do so.

MOST ACCIDENTS ARE PREVENTABLE!

Unsafe Acts

Some causes of unsafe acts include:

.. failure to follow a proper job procedure;
.. cleaning, oiling, adjusting, or repairing equipment that is moving, electrically energized, or pressurized;
.. failure to use appropriate personal protective equipment such as gloves, goggles, hardhats, seat belts;
.. failure to wear safe personal attire;
.. improper use of equipment;
.. improper use of hands or body parts;
.. making safety devices inoperative;
.. operating or working at unsafe speeds;
.. taking unsafe position or posture;
.. unsafe placing, mixing, or combining of materials;
.. using tools or equipment known to be unsafe;
.. driving errors;
.. horseplay.

Unsafe acts can usually be attributed to one of the following:

.. lack of knowledge, skill, coordination, or planning
.. improper attitude
.. physical or mental defects
.. lack of safety awareness

Correcting Unsafe Actions

Regardless of the degree of safety built into a job, unsafe actions on the part of employees will always be a cause of injuries. Teaching employees safe work habits means showing them how to do their tasks with less risk to themselves.

Much of this instruction can be boiled down to a few simple principles or job rules. By concentrating on these safe habits, by showing "why" as well as the "how" of safety and by constantly supervising safe work habits, they will become the accepted method for the employee to perform tasks.

Actual demonstrations of the right way of doing tasks should be conducted, accompanied by the basis for preferring one work habit to another. Equally important as this initial instruction is the review of subsequent performance. When the right way has been presented and agreed to by the individual worker, it is essential that failure to comply be noted and corrected.

Flagrant or repeated disregard of safety rules should be met with appropriate disciplinary action. No matter how skillful an employee may be in performing his/her duties, if the employee does not perform them safely, that employee is placing him/herself and others at risk.

Reporting Unsafe Conditions
All employees are to keep alert for unsafe conditions.

If an unsafe condition is identified, it is to be reported to a principal/supervisor. The principal/supervisor will evaluate the risk of personal injury, public liability, and damage to property or equipment, and initiate steps for immediate correction of the unsafe condition.

If the problem is not corrected in a timely manner or the hazard is not secured, the employee is to call Budget & Finance to report the unsafe condition.

Elimination of Unsafe Conditions
One of the most effective means of preventing accidents is the elimination of unsafe conditions. To stress safety while permitting unsafe conditions to exist is bound to create an obstacle to the cooperation required from employees. Employees are encouraged to report any unsafe conditions to their principal/supervisor. The principal/supervisor must take the initiative to correct unsafe conditions and protect employees.

The following unsafe conditions must be immediately addressed by the principal/supervisor:

- obstacles or defects which hinder the safe movement of personnel, vehicles, or machines, such as blocked fire exits;
- unsafe working and walking surfaces;
- worn, damaged, or misused tools;
- failure to provide proper equipment for the movement of heavy objects;
- operation of equipment with guards removed or defective;
- allowing employees to work without the required protective equipment such as goggles, gloves, hardhats, adequate foot wear;
- worn, damaged, or unguarded electrical wiring, fixtures, and power cords;
- absence of required signage warning of hazards in the area.



ACCIDENT INVESTIGATION

A school administrator/department head must investigate the cause of all employee accidents. A prime objective of accident investigation is prevention. By finding the causes of an accident and taking steps to control or eliminate them, similar accidents can be prevented. Effective accident investigation means fact-finding...not fault-finding.

The purpose of the investigation is to (1) determine the root cause of the accident, (2) identify any unsafe conditions, acts, or procedures that contributed to the accident, and (3) recommend corrective action to prevent similar accidents.

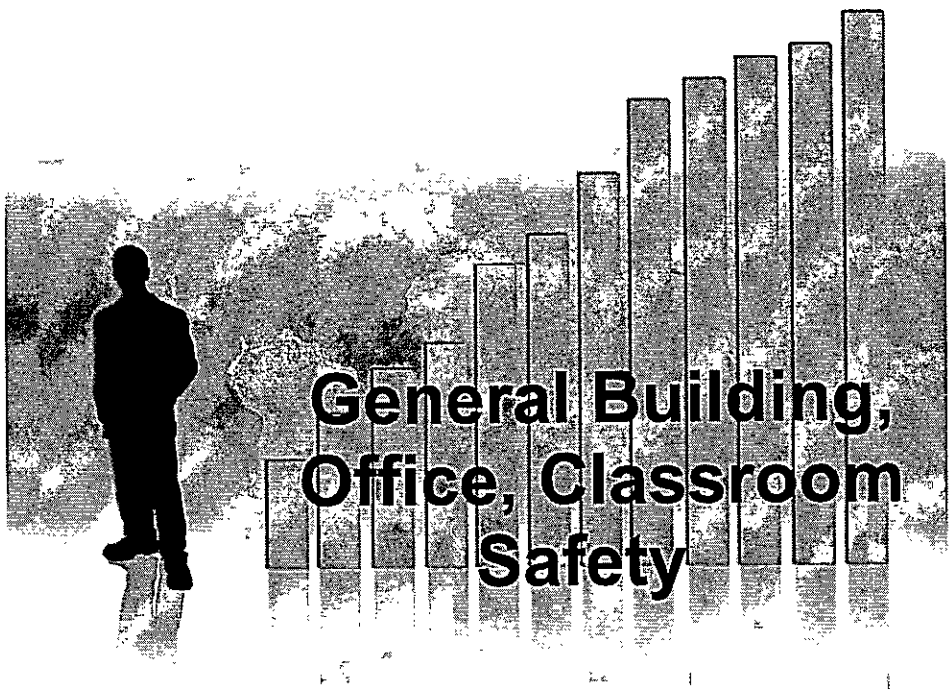
The school administrator/department head must:

√ discuss the accident with the employee.

√ remove any immediate hazards or dangers that have the potential to cause injury.

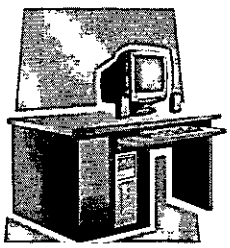
Below are some sample questions to help identify the cause of accidents.

- Was a safe work procedure used?
- Were the appropriate tools, materials, and personal protective equipment available and used?
- Was the employee wearing appropriate footwear for the job?
- Was there an equipment failure?
- Was the equipment known to be faulty prior to the incident?
- Was poor housekeeping a problem?
- What were the weather conditions?
- Was the employee experienced in the work being done?
- Was the employee's health a factor?
- Was the employee distracted?


General Building,
Office, Classroom
Safety

COMPUTER WORKSTATIONS

Millions of people work with computers every day. There is no single "correct" posture or arrangement of components that will fit everyone. However, there are basic design goals to consider when setting up a computer workstation or performing computer-related tasks. The following will help minimize or eliminate identified problems and allow you to create your own "custom-fit" workstation.



No matter how comfortable your workstation is, sitting still for long periods of time can be tiring and stressful.

* Stretch occasionally and look away from the work frequently.
* If possible, get up from the terminal and do other tasks.
* Alternate different tasks throughout the work day to vary work rhythms. Take time out to collate papers or deliver completed work.

How to Adjust Your Workstation

Many workstations are not ideal. Some simple adjustments can usually improve them.

A. Keyboard Height

The keyboard height should be comfortable - about 2 1/2 inches from the top of the table to the top surface of the space bar and bottom row of keys. At that height, the desk top can give the needed support to the operator's wrists. If the desk top is the right height, approximately 24 to 28 inches, the upper and lower arms form a comfortable angle of approximately 90 degrees. Upper arms will then hang comfortably at ones sides, taking the strain off the upper back and shoulders.

If the keyboard is not adjustable and it is too high for comfort, try placing pads under the wrists to elevate them to a more comfortable position.

Keyboards are rarely too low, but a low keyboard can be adjusted. Try a pad of paper or flat piece of wood under the keyboard.

B. Screen Face Angle and Screen Height

The face of the screen should be tilted back about 10 to 20 degrees for easier viewing provided this does not increase the glare on the screen.

The top of the screen should be no higher than eye level to minimize eye movement. For comfortable viewing, the screen should be about 18 inches from the eyes.

If the angle of the screen is not adjustable, and the screen is too vertical, you can place a small wedge under the front of the monitor to tilt it back.

C. Chair Height

To prevent neck and back strain, keep the spine and head upright. Sit well back into the chair. The chair is at a comfortable working height when one does not feel excessive pressure on the legs from the edge of the seat. Pressure from the seat front could make the legs go to sleep.

The backrest should fit comfortable at the small of the back to give good support.

The following methods to determine the correct chair height:

*Sit with the soles of the shoes flat on the floor. Keep the shins perpendicular to the floor and relax the thigh muscles.
*Measure the distance from the hollow of the knees to the floor.
*Subtract 1 to 3 inches.

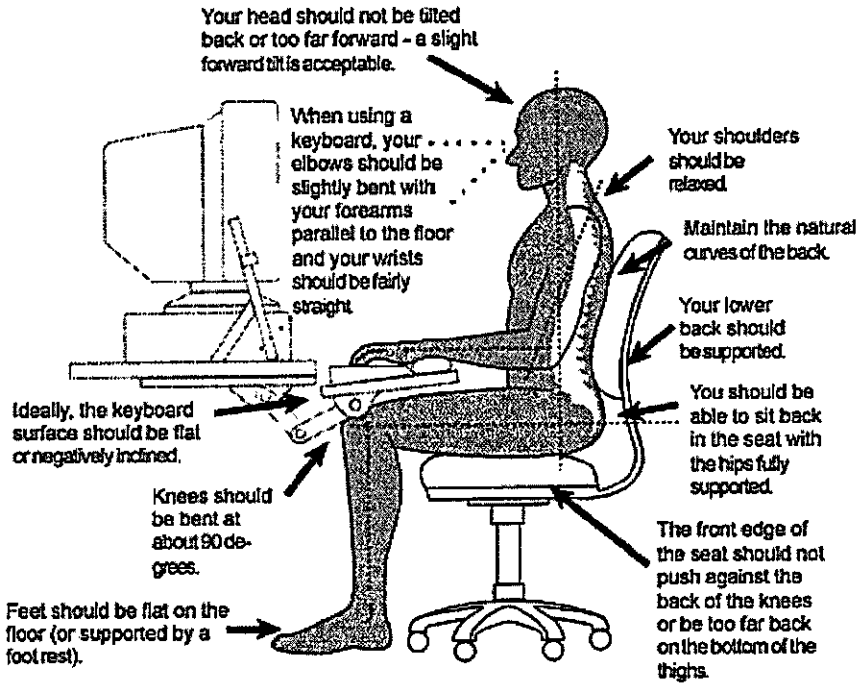
The resulting measurement is the correct height for the top of the chair seat.

The backrest should be large enough to support your entire back, including the lower back region; but not so large that it interferes with your arms: 15 to 20 inches high and 13 inches wide is preferable. It should be adjustable for height and tilt and control to the curve of your lower back.

D. Glare
Sometimes glare and poor lighting make it difficult to read the monitor screen or the copy. The following are some hints in improving the workstation lighting. To control glare:

* Adjust the screen's brightness and contrast controls to compensate for reflections on the screen.
* Close the blinds or pull the shades to block daylight coming through a window from behind the terminal.
* Try to eliminate or adjust any intense light source shining directly into the eyes.
* Adjust the angle of the screen to minimize the glare.

One can minimize the strain of reading in a dimly lit room by using a small task light. Make sure the light is positioned so it does not cause glare or reflect on the screen.





Checklist

This checklist can help you create a safe and comfortable computer workstation. A "no" response indicates a problem may exist.

WORKING POSTURES	Y	N
1. Head and neck are upright or in line with the torso (not down or back).		
2. Head, neck, and trunk face forward (not twisted).		
3. Trunk is perpendicular to the floor (may lean back into backrest but not forward).		
4. Shoulders and upper arms are in line with the torso, generally about perpendicular to the floor and relaxed (not elevated or stretched forward).		
5. Upper arms and elbows are close to the body (not extended outward).		
6. Forearms, wrists, and hands are straight and in line (forearm at about 90 degrees to the chair, work surface, and keyboard).		
7. Wrists and hands are straight (not bent up/down or sideways toward the little finger).		
8. Thighs are parallel and the lower legs perpendicular to the floor (thighs may be slightly elevated above knees).		
9. Feet rest flat on the floor or are supported by a stable footrest.		
10. Backrest provides support for the lower back.		
11. Seat width and depth accommodates the user (seat pan not too big/small).		
12. Seat front does not press against the back of knees and lower legs (seat pan not too long).		
13. Seat has cushioning is and rounded with a "waterfall" front (no sharp edge).		
KEYBOARD		
14. Keyboard platform is stable and large enough to hold a keyboard.		
15. Armrests support both forearms and do not interfere with movement.		
16. Mouse/trackball is located next to the keyboard so it can be operated without reaching.		
17. Mouse/trackball is easy to activate and the shape/size fits your hand.		
18. Wrists and hands do not rest on sharp or hard edges.		
MONITOR		
19. Top of the screen is at or below eye level so you can read it without bending the head or neck backward.		
20. User with bifocals/trifocals can read the screen without bending the head or neck backward.		
21. Monitor position allows you to read the screen without leaning your head, neck, or trunk forward/backward.		
22. Monitor position is directly in front of you so you don't have to twist your head or neck.		
23. Glare from windows/lights is not reflected on your screen.		
WORK AREA		
24. There is sufficient clearance between the top of the thighs and the keyboard platform.		
25. Legs and feet have sufficient clearance under the work surface so you are able to get close enough to the keyboard.		
26. Document holder is placed at about the same height and distance as the monitor screen so there is little head movement.		
27. Wrist/palm rest is padded and free of sharp or square edges that push on wrists.		
28. Wrist/palm rest allows you to keep your forearms, wrists, and hands straight.		
29. Telephone can be used with your head upright (not bent) and your shoulders relaxed (not elevated) if you do computer tasks at the same time.		

GENERAL SAFETY

The following guidelines shall be observed by all Tazewell County Public Schools employees:

* Horseplay is unacceptable.
* If you spill or observe spilled liquids on the floor, arrange for cleanup immediately to prevent a slip or fall.
* Pick up any items that have fallen on the floor as they could easily be the cause of a slip or fall accident.
* Desk and cabinets should be kept clean and orderly.
* An open drawer of a desk or cabinet is a hazard which can cause trips or falls. Keep drawers and cabinet doors closed.
* Use handles when closing desk drawers, file cabinets, safes, and doors. Avoid curling fingers around tops and sides of drawers where they may be cut or injured when closing the drawer.
* If items are stored above eye level, use a ladder to retrieve or store them. DO NOT stand on a chair or other type of makeshift ladder.
* Do not place file cabinets so that open drawers will block doors or passageways.
* The standard four-drawer filing cabinet can cause injury if it is upset, usually as a result of opening a heavily loaded top drawer. Open only one drawer at a time. When possible, load heavy ledgers and files in the bottom drawers. Always fill a cabinet from the bottom drawers to the top drawers to maintain the lowest possible center of gravity in the cabinet.
* Where the possibility exists that a cabinet may tip when opened, request it be secured to the floor or adjacent cabinets.
* Do not place two-drawer cabinets on top of each other to make a four-drawer cabinet. The cabinets should be replaced with one four-drawer unit or bolted together.
* Electrical and telephone cords are to be located out of the passageways and walkways where they would create a tripping hazard.
* Do not overload electrical outlets.
* Do not remove the ground prong on three-prong plugs. Electrical equipment with a ground pin requires a three-prong receptacle. In the event an electrical outlet is not the three-prong type, request Maintenance to replace the units.
* Check that electric wires and plugs are in good condition, with no frayed or worn areas.
* Avoid standing in front of closed doors that may suddenly open.
* When using stairways, take one step at a time. Stair rails or wall rails should be used to prevent falls when ascending or descending stairs.
* Do not stop and talk on stairs. Use landings.
* Do not place objects on window sills.
* Know how to call 9-1-1. If you are required to dial 9 to get an outside line, dial 9-9-1-1.
* Cuts and punctures happen when people use everyday office supplies without exercising care. * When sealing envelopes, use a liquid dispenser, not your tongue.
* Avoid picking up broken glass with your bare hands.
* Place blades or broken glass in a rigid container, such as a box, before disposing in a wastebasket.
* Do not leave open scissors lying on top of a desk or in a desk drawer.
* Carry pencils, scissors, and other sharp objects with the point down to prevent stabbing accidents to yourself or others.
* Pencils should be placed point down in pencil holders or kept in desk drawers.
* Sharp or pointed objects - such as scissors, letter openers, tacks - should be kept in protective containers in desk drawers. This would help prevent hand injuries when rummaging through drawers.

Equipment Safety

* All defective equipment should be immediately reported to a principal/supervisor who is responsible for taking steps to correct the unsafe condition.
* Keep hands and fingers on the handle of the paper cutter before pressing down.
* Keep paper cutter handle in closed/locked position when not in use.
* Turn off electrical equipment at end of work day.
* Position all desk equipment to allow a 2 inch border at the edge of the desk. This will help prevent items from falling to the floor where they can be tripped/slipped on or damaged.

Chairs

* Chairs will be maintained in a safe condition.
* While seated, employees will NOT tilt chairs back on two legs.
* Do not raise the seats on swivel chairs to the point that your feet do not touch the floor.
* **Chairs will NOT be used in lieu of ladders.**
* Do not stand or conduct horseplay in swivel chairs.

Floors

* Differences in floor levels that create a fall hazard will be eliminated (when possible) or marked to call attention to the hazard.
* Carpets, rugs, and mats will be kept in a good state of repair, free of tripping hazards. Rugs and mats will NOT be used on hard floors unless specifically designed for such purpose.
* Floors will be kept free of debris, obstacles, and other tripping hazards. They must be maintained in a good state of repair. All foreign objects such as pencils, tools, and paper should be picked up from floor surfaces.
* Mats are to be placed underneath drinking fountain areas or a custodian is to maintain a dry floor around drinking fountain areas.
* Immediately clean up spills from the floor.
* Steps and carpeting should be maintained in a safe condition.

ELECTRICAL

Electricity is something that cannot be seen and is the most useful power controlled by man. Although useful, it can be very destructive power to both man and material if proper precautions are not taken. The danger is always there, and we must know what means of protection can be used to eliminate the hazards.

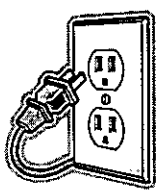
Electrical Appliances

- Electricity and water don't mix. Keep all electrical products and cords away from water. Never reach into water to get an appliance that has fallen in without first unplugging the appliance.
- Turn off electrical products if the cord overheats.
- Never remove the third prong from a three-pronged plug.
- If an appliance repeatedly trips a breaker, burns a fuse, or gives you a shock, don't use it. Have it replaced or serviced.

Electrical Fixtures

- If plugs seem to fit loosely into wall outlet, it indicates the wall outlet needs repair. A loose-fitting outlet may cause overheating.
- Use light bulbs that are the proper wattage for the fixture. A bulb of too high wattage or the wrong type may lead to overheating.
- Never leave lamp sockets empty. Always replace burned out light bulbs immediately.
- Put safety covers on all wall outlets.

Electrical Outlets



- Plugs should match outlets. Three-pronged plugs require three-wired receptacles or a properly grounded adapter. Polarized plugs with one prong wider than the other require polarized receptacles.
- Never cut off or bend the ground pin of a three-pronged plug. This ground connection protects you from severe shock caused by a faulty cord or malfunctioning appliance.
- Extension cords used with portable electric tools and appliances shall be three wire types. Never remove grounds from extension cords.
- Temporary lights shall not be suspended by their electrical cords unless cords and lights are designed for this means of suspension.

Fuses and Circuit Breaker

- Fuses and circuit breakers are safety devices. Never replace a fuse or circuit breaker with one that exceeds the average rating for a given circuit.
- If a fuse blows or a circuit breaker is tripped, don't just replace or reset it. Find out what caused the circuit to overload and correct the problem.
- Avoid using several high-amperage appliances on the same circuit.
- Never replace a fuse with a penny or any other material that conducts electricity.
- Never work on any circuit unless you are certain the power is turned off from the service panel.
- Do not block access to circuit breakers or fuse boxes.
- Circuit breakers shall have a cover on them at all times, except when being serviced.

First Aid for Electric Shocks and Burns

#1 Shut off the electrical current if the victim is still in contact with the energized circuit.

#2 While you do this, have someone else call for help. If you cannot get to the switchgear quickly, pry the victim from the circuit with something that does not conduct electricity such as dry wood. **Do not touch the victim yourself if he/she is still in contact with an electrical circuit!**

#3 Do not leave the victim unless there is absolutely no other option. You should stay with the victim while the Emergency Medical Services (EMS) is contacted. The caller should come back to you afterward to verify that the call was made. If the victim is not breathing, does not have a heartbeat, or is badly injured, quick response by emergency medical technicians or paramedics gives the best chance of survival.

#4 Once you know the electrical current is no longer flowing through the victim, call out to the victim to see if he or she is conscious. If the victim is conscious, **tell the victim not to move.** It is possible for a shock victim to be seriously injured but not realize it. Quickly examine the victim for signs of major bleeding. If there is a lot of bleeding, place a cloth over the wound and apply pressure. If the wound is on an arm or leg and keeps bleeding, gently elevate the injured area while keeping pressure on the wound. Keep the victim warm and talk to him until help arrives.

#5 If the victim is unconscious, check for signs of breathing. While you do this, move the victim as little as possible. If the victim is not breathing, someone trained in CPR should begin artificial breathing, then check to see if the victim has a pulse. Quick action is essential! CPR must be performed within 4 minutes of the shock.

LIFTING

There are three reasons for most back injuries.

1. **Size of the load** – load may be more than your back can handle. Never underestimate the size of a load.
2. **Amount of strength** – know what you can lift safely. Never overestimate your strength.
3. **How you lift** – lift the wrong way, twist instead of turn, get into awkward positions and use quick, rough movements, and you'll strain your back. Lift the proper, safe way every time.

When performing lifting tasks, follow these basic rules:

1. Test the weight of the load by tipping it. If in doubt, ask for help. Do not attempt to lift a heavy load alone.
2. Take a good stance. Plant your feet firmly apart, one foot farther back than the other. Make sure you stand on a level area with no oil spots or loose gravel, etc.
3. Get a firm grip. Use as much of your hands as possible, not just your fingers.
4. Keep your back straight – almost vertical.
5. Hold load close to your body. Keep the weight of your body over your feet for good balance.
6. Use large leg muscles to lift. Push up with the foot positioned in the rear as you start to lift.
7. Lift steady and smoothly. Avoid quick, jerky movements.
8. Avoid twisting motions. Turn the forward foot and point it in the direction of the eventual movement.
9. Never try to lift more than you are accustomed to.
10. Always get help when lifting bulky loads.



Many lifting injuries are caused by INCORRECT LIFTING. If you use your body correctly, your lifting will be easier and safer. Think before you lift; the most important part of your body to use when lifting is your head. Solid footing is essential when you attempt to lift an object of any substantial weight. If the load is too heavy, obtain help.

Lifting Procedures

1) Stand close to the load to eliminate excessive strain on the back muscles. Anticipate the direction the load will move after lifting and position the feet to allow this movement without moving the trunk of the body.
2) Place one foot alongside the object to be lifted and the other slightly behind the object with the heels flat, not raised. This provides a wider, more stable base from which to lift.
3) Bend your knees and squat down; KEEP YOUR BACK ERECT.
4) Take a firm grip from underneath the object. Be sure hands or gloves and the surface of the object are not slippery. Keep arms straight allowing shoulder muscle to help lift the load.
5) Straighten your legs gradually from the squatting to an erect position. Jerking when you lift is as dangerous as setting down a load too quickly.
6) Carry the load close to your body. Keep back erect.
7) If you have to turn, do so with your whole frame. Avoid twisting your body.
8) To set the load down, simply reverse the lifting operation. With your back erect, bend your legs at the knees to squatting position and withdraw your hands from the object.
9) When raising an object to shoulder height or higher, first lift to about waist height, rest one end of it on a bench or ledge and then, if necessary, shift the position of the hands to accomplish the lift to the higher level.
10) Keep your chin up. If your chin is up, your back is likely to be straight and your chance of avoiding back injury while lifting is greatly improved.

SLIPS, TRIPS, FALLS

Taking responsibility for hazards can go a long way in preventing most slips, trips, and falls. The person who first notices the problem is in the best position to prevent a slip, trip, or fall. Timing is crucial, especially in high traffic areas where people will quickly come into contact with the hazard. Slips occur when there is too little friction between a person's feet and the walking surface. Trips occur when a person's foot contacts an object and they are thrown off balance. Falls can be caused by a number of things: climbing objects without using fall protection equipment, improper use of ladders and scaffolding, etc.



Slips, trips, and falls are among the easiest hazards to correct and prevent.

- Electrical cords – Keep cords away from pathways. Use walkway cord covers if necessary.
- Repair or replace – Look out for stair treads that are cracked or worn. Use non-skid mats.
- Erect orange "warning" cones to warn people of a potential slip, trip, or fall hazard.
- Furniture – Arrange furniture to avoid an obstacle course of potential falls.
- Materials – Don't store materials in hallways, aisles, or stairs.
- Wet or waxed floors – Watch out for floors that have been waxed but not buffed.
- **Never use "makeshift" ladders** – Don't use furniture, chairs, or boxes as ladders. Use a sturdy, balanced stepladder or a step stool made specifically for that purpose.
- Loose flooring – Use caution when walking over loose tiles, bricks, pavements, or floorboards.
- Wet spots – Clean up or report all spills immediately. Don't wait for a small spill to dry itself.
- Untidy floors – Even a small object on the floor can cause a trip and fall.
- Get help – Carry only what you can handle. Don't rush.
- Drawers – Keep them closed.
- Lighting – Make sure stairways and hallways are well lighted.
- Don't jump – Lower yourself from docks, trucks, or work stages.
- Carpets – Make sure all rugs and carpets are not frayed and are properly tacked down or have non-skid mats underneath.

Contributing Factors

The most effective strategy for reducing the number of slips and falls is good housekeeping. Good housekeeping is more than a good appearance – it is keeping everything where it belongs. This is especially true of tools, cords, water, ice, books, pencils, hand trucks, carts, etc. A good safety rule is that if you drop it, pick it up – now. Don't wait. If you are finished with it, put it away.

Adequate lighting to ensure proper vision is also important in the prevention of slips and falls. Moving from light to dark areas, or vice versa, can cause temporary vision problems that might be just enough to cause a person to slip on a spill or trip over a misplaced object.

Carrying an oversized object can also obstruct one's vision and result in a slip or a trip. This is a particularly serious problem on stairs.

Shoes

Often we have no control over the surface upon which we walk. We can, however, choose the type of footwear that comes in contact with these surfaces. Employees should wear proper footwear for their work environment whether in the office, shop, lab, classroom, or kitchen. Wear slip-resistant shoes with adequate friction for the particular weather hazard. Here are some tips to help you choose the best shoes for the condition:



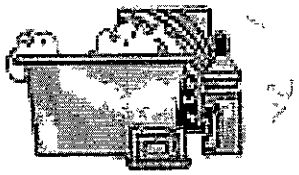
Hard rubber soles – work best on greasy concrete and wood
Soft rubber soles – work best on dry surfaces
Crepe soles – work best on rough concrete surfaces, either wet or dry
Neoprene soles – can be worn safely on most wet or dry surfaces

Support Services
Safety



Cleaning Chemicals

To properly maintain school facilities, custodians may have to use some cleaning products which contain hazardous chemicals. The improper use of these chemicals can cause burns to the eyes and skin and the inhalation of toxic fumes.



Many traditional cleaning products (e.g., glass cleaner, floor finish, toilet bowl cleaner, disinfectants) contain solvents that can be harmful to the body. Each chemical has a certain way of entering the body:

- Nose – the most common way chemicals enter the body. Harmful dusts, mists, gases, or vapors can irritate the nose, throat, and respiratory tract. Some signs or symptoms of chemical overexposure include dizziness, headache, nausea, tiredness, and irritability. If you think you have been overexposed to chemicals, get to fresh air immediately.
- Skin – Chemical contact with the skin may cause burning, redness, or irritation. If you get any chemicals on your skin, wash the exposed skin with plenty of soap and water.
- Eyes - If a chemical gets into the eyes, it may cause burning, redness, or irritation. Flush your eyes with water for about 15 minutes.
- Mouth - A chemical left on the hands prior to eating is a common way for hazardous chemicals to enter the body. Dust, mists, or small particles may also drop on a sandwich or into a drink. Make sure to wash your hands thoroughly before eating or drinking. Food and beverages should never be stored or consumed in an area where there are hazardous chemicals.

General Guidelines for Handling Chemical Products

- Read the container label and material data safety sheet (MSDS) before using a chemical product.
- Use the proper protective equipment (gloves, pants, long-sleeved shirts, goggles, waterproof or chemical resistant footwear).
- Replace caps and lids of chemical containers immediately after use.
- Wash your hands after using chemicals especially before eating or drinking.
- Use all chemicals with adequate ventilation.
- Never mix chemicals unless instructed by the manufacturer's written directions. Chemicals can react together to give off poisonous gases, heat and steam, or bubbling and splashing back at you.
- Mixing is not always on purpose. It can happen by pouring chemicals down the same drain (or toilet) without running water or flushing in between. Mixing can also happen by reusing a container or bucket without rinsing it out first.
- Never flush corrosive or volatile materials into the sewage system.
- DON'T use the same rag to apply two different cleaners.

The most common accidents involving mixing chemicals together are:

- AMMONIA with CHLORINE BLEACH
- ACID-TYPE TOILET BOWL CLEANER with CHLORINE BLEACH

These combinations give off poisonous or highly irritating gases or vapors.

When storing custodial chemicals, follow these safety guidelines:

- Store most chemicals at a controlled temperature and with adequate storage and shelf space.
- To avoid spills, store chemicals on shelves that are no higher than chest level.
- Be sure chemical containers are labeled properly and are capped to avoid spills and fume emissions.
- Keep chemicals away from sources of heat, such as furnaces or sunshine.
- Rotate products according to their expiration dates, using older products first and safely disposing of expired materials.
- If you must store a leftover chemical solution, be sure that the solution is covered and stored in a safe and secure area.

- Place any stored, leftover chemical solution in an appropriate secondary container with a label indicating the contents.
- Use leftover chemical solutions within 24 hours of mixing.
- When you mix chemicals, always use a funnel and measuring cup or follow the manufacturer's instructions.
- After each use, rinse out any container residue left on the funnel and measuring cup.



The Importance of Hand Washing

Even though gloves may be used, it is important to make sure chemicals and germs are thoroughly washed off the hands.

Wash hands thoroughly after using chemicals, cleaning up spills, or emptying trash – even if gloves are worn. At least 20 seconds are needed for the washing to be effective. Follow these steps to get hands thoroughly clean:

- Wet hands with warm running water prior to reaching for soap, either in bar or liquid form.
- Add soap and rub hands together to make a lather. This should be done away from running water so the later is not washed away.
- Wash the front and back of hands, between fingers and under nails. Continue rubbing the hands for an additional 15 seconds.
- Rinse hands well under warm running water.
- Dry hands thoroughly with either clean towels or an air dryer.
- If soap and water are not available, it is a good idea to keep alcohol-based hand sanitizers, gels, or anti-bacterial wipes around as an alternative.

FORKLIFTS

OSHA Standard 1910.178: The employer shall ensure that each powered industrial truck operator is competent to operate a powered industrial truck safely as demonstrated by successful completion of the training and evaluation.

Each year, tens of thousands of injuries related to powered industrial trucks (forklifts) occur in U.S. workplaces. Only authorized and trained personnel may operate a forklift. It is the employer's responsibility to provide forklift safety training. Forklift operators must receive refresher training and evaluation when equipment is changed. Forklift operator's performance must be evaluated at least once every three years.

It is a violation of Federal law for anyone under 18 years of age to operate a forklift or anyone over 18 years of age who is not properly trained and certified.

Basic Safety Rules

... Know the capacity of the forklift.
... Mount and dismount facing the forklift.
... The seat belt must be worn at all times.
... Raise the forks 2-4 inches off the floor when traveling.
... NEVER allow anyone to ride on the forklift with you.
... Pedestrians ALWAYS have the right of way.
... Never modify or remove any part of the forklift.
... Never approach power lines with any part of the machine.
... Check the clearances of doorways, canopies, and overheads.



Pre-operational Inspection

Before operating a forklift, drivers must complete an inspection which involves checking the following:

all fluid levels	safety equipment
tires	gauges/controls
hoses/belts/cables	horns/alarms
mast/forks	steering
fuel/battery level	brakes
leaks	

Safe Operation Rules

1. Know the rated load capacity of the forklift and never exceed it.
2. Inspect the load to be moved. If it appears unstable, don't move it.
3. Stunt driving and horseplay are prohibited.
4. Never attempt to work the controls except from the operator's seat.
5. Never leave the operator's seat without first lowering the forks to the ground, setting the parking brake, and placing the controls into neutral.
6. Keep all parts of your body inside the operator's compartment while operating the forklift.
7. Never lift the load over anyone.
8. Never drive a forklift up to someone standing in front of a fixed object.
9. When traveling with a load, keep the forks tilted back and the load as close to the ground as possible.
10. No one is allowed to stand or pass under the elevated portion of the forklift, whether it is loaded or not.
11. Only loads within the rated capacity of the forklift will be handled.
12. If at any time a forklift is found to be in need of repair, defective, or in anyway unsafe, it will be taken out of service until repaired.
13. Do not turn the forklift on any hill, ramp, or incline.

LADDERS

The primary safety hazard involved with using a ladder is falling. A poorly designed or improperly used ladder can cause a fall. Ladder safety should not be an afterthought. The key to preventing accidents is to take the proper precautions. Follow the following rules:



1. Always take proper precautions when choosing a ladder based on the type of work being done, the weight the ladder must carry, and the condition of the ladder. Make sure the weight rating will support the weight of the worker plus materials.
2. Keep in mind the length of a ladder is different from its usable length. Make sure the ladder is long enough for the job. Never stand on the top step of a step ladder or the top three rungs of a straight or extension ladder.
3. Examine the ladder for any defects or features that can be potentially dangerous.
   - ... Metal ladders – check for any sharp edges, dents, bent steps, rungs, or rails. Ladder should have slip resistant rubber or plastic feet and slip resistant steps.
   - ... Wooden ladders – check for splits, cracks, and chips. Steps should be reinforced with metal rods or angle braces. Only use wooden or fiberglass ladders around electricity.
   - ... All ladders – check for loose rungs or steps.
4. Always follow these precautions when using a ladder:
   - ... Do not hand-carry loads on a ladder.
   - ... Do not try reaching so far that you lose your balance. Take the time to move the ladder.
   - ... Position base of ladder one foot away for every feet it reaches up.
   - ... Ladders used to reach a platform or roof must extend at least three feet beyond.
   - ... Extension ladders need both locks holding to prevent overloading one of the rails.
   - ... Never use a step ladder or folder ladder unless it is securely spread open.
   - ... Never use a ladder in a strong wind.
   - ... Always make sure the top of the ladder rests on a firm, flat surface.
   - ... Ladders should not be placed in front of a door that is not locked, blocked, or guarded.
5. Protect ladders by storing them where they are protected from the weather and other damage.

Precautions

Before working with a new ladder, always read the manufacturer's instructions. Do not use ladders if sleepy or ill, if you are taking medications, or if bad weather conditions exist. Do not use ladders in doorways or other high traffic areas. If a ladder must be used near a door, make sure the door is locked or have a co-worker stay near the doorway to make sure that an accident does not occur. Only use fiberglass or wooden ladders near power lines or other sources of electricity to avoid electrical shock hazards.

Inspection

Ladders need to be inspected every time they are used to catch any possible dangerous defects. Rungs should be firm and unbroken, braces fastened securely, all ropes, pulleys and other moving parts should in good working order. If any damage is found during the inspection, it needs to be repaired before the ladder is used. If the ladder is beyond repair, it should be taken out of service.

Proper Setup

Always make sure the feet of a ladder is level and positioned solidly on the ground. If the ground is soft or uneven, use boards under the legs for support. Once a ladder has been put in position, test it to make sure it is secure. For stability, both sides need to be against the wall or other support. The legs on a stepladder should always be spread fully and locked into position before using.

How to Climb a Ladder
Face the ladder when climbing or descending and use both hands. Mount from the center, not from the side. Tools should be carried in the pockets, in a bag attached to a belt, or raised and lowered by rope. Be sure that the soles of your shoes are clean and dry. Work facing the ladder, holding on with one hand. Don't lean too far to the side while working. A good general guide is to keep your body centered between the ladder rails. Instead of leaning to the side, get down and move the ladder. In case of sudden dizziness or a panicky feeling, bow your head, drape both arms over the rung in front of you, close your eyes, and wait until the feeling passes.

Falls from Ladders
A ladder should be long enough so that when it rests against the upper support the user can work with waist no higher than the top rung of the ladder or above the rung at which the side rails are resting against the upper support. This means that the top three rungs of a straight ladder, or the top two steps of a step ladder, should never be used for the feet.



The lower ends of the side rails should be equipped with slip-resistant pads, particularly if the ladder is to be used on hard surfaces. The same is true for the upper ends of the side rails if they are to rest against a surface.

The base of the ladder must be firmly set so that there is no possibility of slippage or settling into soft ground. The resting edge of the ladder should have both side rails in contact with the object it is against. When setting a ladder against a tree, set the ladder in the crotch of two limbs so that it cannot slide in either direction.

Workers should have both hands free to hold the ladder's side rails, not the rungs, when climbing or descending. Small tools may be carried in a tool belt, but not in the hands.

Make-shift ladders (chairs, boxes, barrels) should never be used as substitutes for a ladder.

LOCKOUT/TAGOUT

OSHA Standard 1910.147(c)(1): The employer shall establish a program consisting of energy control procedures, employee training, and periodic inspections to ensure that before any employee performs any servicing or maintenance on a machine or equipment where the unexpected energizing, startup, or release of stored energy could occur and cause injury, the machine or equipment shall be isolated from the energy source and rendered inoperative.

Shortcuts in lockout/tagout procedures are generally near the top of OSHA's most frequently cited violations. It is absolutely vital that employees follow proper procedures when repairing a machine, performing routine maintenance, or cleaning it.

Energy-Isolating Devices

1. If the energy-isolating device is lockable, the employee shall use locks unless he can prove that the use of tags would provide protection at least as effective as locks and would assure "full employee protection."
2. Tags are essentially warning devices affixed to energy-isolating devices and do not provide the physical restraint of a lock.
3. When a tag is attached to an isolating means, it is not to be removed except by the person who applied it. It is never to be bypassed, ignored, or otherwise defeated.
4. Tags must be legible and understandable by all employees.
5. Tags and their means of attachment must be made of material that will withstand the environmental conditions encountered in the work place.
6. Tags must be securely attached to the energy-isolating devices so that they cannot be detached accidentally during use.
7. All renovations and/or major repairs will include addition of lockable devices where previously unavailable.
8. All new equipment shall have lockable devices.



Taking Equipment Out of Service

1. Notify all affected employees that servicing or maintenance is required on a machine/equipment and that it must be shut down and locked out.
2. Identify the type and magnitude of the energy that the machine/equipment utilizes, understand the hazards of the energy, and know the methods to control the energy.
3. If the machine/equipment is operating, shut it down by the normal stopping procedure.
4. De-activate the energy isolating device so that the machine/equipment is isolated from the energy source.
5. Lock out the energy isolating device with assigned individual lock.
6. Ensure that the equipment is disconnected from the energy source by first checking that no personnel are exposed, then verify the isolation of the equipment by operating the push button or other normal operating control by testing to make sure the equipment will not operate.
7. Return operating control to neutral or off position after verifying the isolation of the equipment.
8. The machine or equipment is now locked and should be tagged accordingly.

Restoring Equipment to Service



1. Inspect the work area to ensure that non-essential items have been removed and that machine components are intact and capable of operating properly.
2. Check the area around the machine to ensure that all employees have been safely positioned or removed.
3. Notify affected employees immediately after removing locks or tags and before starting machine.
4. Make sure that only those employees who attached the locks or tags remove them.
5. Notify affected employees that the employee who applied the device removed lockout or tagout devices from each energy-isolating device.

MACHINE GUARDING

OSHA Standard 1910.212: One or more methods of machine guarding shall be provided to protect the operator and other employees in the machine area from hazards such as those created by point of operation, ingoing nip points, rotating parts, flying chips, and sparks.

- OSHA requires guarding for any machine where machine parts, functions, or processes that might cause injury must be safeguarded. When the operation of a machine or accidental contact with it could injure the operator or others in the vicinity, the hazards must be either controlled or eliminated.

Machine Guarding Basics

- A guard or guarding device is required whenever an employee is exposed to or has access to a hazard created by a pinch point.
- A guard must be designed and installed so that it does not create a hazard in itself.
- Guards should not be fastened to moving parts or positioned near moving parts in a manner that creates a pinch point.
- A guard should be secured to the machine that it is protecting.
- All guarding systems are required to be installed in a manner that prevents access to the hazardous areas by reaching over, under, around, or through the guarding system.

Requirements for Safeguards

Safeguards must meet these minimum general requirements:

- Prevent contact: The safeguard must prevent hands, arms, and any other part of a worker's body from making contact with dangerous moving parts.
- Secure: Workers should not be able to easily remove or tamper with the safeguard. A safeguard that can easily be made ineffective is no safeguard at all.
- Protect from falling objects: The safeguard should ensure that no objects could fall into moving parts.
- Create no new hazards: A safeguard defeats its own purpose if it creates a hazard of its own such as a shear point, a jagged edge, or an unfinished surface which can cause a laceration.
- Create no interference: Any safeguard which impedes a worker from performing the job quickly and comfortably might soon be overridden or disregarded.
- If possible, one should be able to lubricate the machine without removing the safeguards.

Operating Precautions

- Only trained and authorized employees may use machinery or equipment.
- Personal protective equipment should be properly used and maintained.
- Always tie back or secure hair under a cap before operating machinery. Do not wear loose clothing or jewelry.
- Before operating machinery or equipment, ensure the operating area is clear of other operators, materials, or debris. Good housekeeping is important.
- Always make sure machinery or equipment is completely stopped and secured when going to lunch, conducting repairs or adjustments, or at the end of the day.
- Never work on machinery or equipment that is electrically energized or capable of inadvertent movement.

OUTDOOR EQUIPMENT

Landscape Equipment

When working with any landscape equipment, the following procedures should be observed:

* Read the manufacturer's manual for each piece of equipment.
* Follow the recommended operating procedures at all times.
* Check and inspect machinery for defects.
* Use proper fueling method.
* Inspect equipment for all proper safety features - do not override safety devices.
* Dress for safety - wear all necessary Personnel Protective Equipment (PPE).

The following Personal Protective Equipment should be used when working with landscaping equipment:

* Eye protection - safety glasses or goggles - tinted is available
* Hearing protection
* Safety shoes
* Close fitting clothing, not loose or tight
* Gloves
* Hard hat (chain saws)



Fueling and Refueling Procedures

The following procedures will be observed when fueling/refueling:

* DO NOT SMOKE!
* Always fill on a level surface.
* Do not fill while engine is running or hot. Let the engine cool.
* Do not overfill the tank, wipe up all spills.
* Remove any dirt and debris from the surface of the equipment to prevent debris from entering fuel tank.
* Wipe off any spilled fuel after filling.
* Keep fuel in an approved safety can.
* Mix two cycle fuel in the safety can - not the fuel tank.

Weed Cutters

* Check shield for cracks.
* Use the correct shield for the blade in use. Plastic/nylon line - use plastic shield. Metal blades - use metal shields.
* Utilize the proper length of nylon cord.
* Make sure lock handle is in place.
* Throttle must operate freely.
* Know where debris goes - curved shaft models throw debris in a clockwise direction, with straight shaft models debris is thrown in a counter clockwise direction.
* Use the safety harness as it distributes the weight of the machine.
* Avoid hazards. Be aware of pedestrians, wire fences, hidden objects.
* When using the metal blades - the "bull horn" handle keeps the operator away from the blade.
* Store safely - let machine cool before storage.

Hedge Trimmers

* Start tool on a firm surface, do not start in mid-air (drop start).
* Do not override safety features or switches - do not tape switches in an "on" position.
* Do not modify equipment.
* Do not overreach when using the trimmer.
* To clear debris from the blades - turn off the machine.
* Do not remove muffler cover; if it's worn - replace it

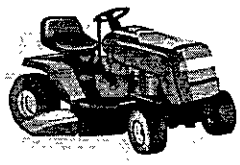
Blowers

* Check fan guard.
* Make sure there are no bystanders in the way.
* **NEVER** point the blower at anyone.

Riding Mower

Before riding:

* Check the machine for defects.
* Check for all safety devices.



* Make sure the instruction decals are in good condition, easily readable, and understandable.
* Make sure the deflector chute or back chute is clear.
* Make sure all guards are in place.
* Make sure the parking brake is in good operational order.
* Check and clear the area - the area should be free from pets, children, and debris. All debris must be cleaned up before starting.
* DO NOT OVERRIDE SEAT SAFETY SWITCHES!
* Use blade disengagement lever when not in a mower situation.
* When cutting on a slope, go up and down the slope to avoid tipping over.
* Passengers are not allowed on the mower at any time.
* **No employee shall operate a motor vehicle while wearing a headset, headphone, or other listening device, other than a hearing aid or instrument for the improvement of impaired hearing.**
* When dislodging anything caught in the blade or chute:
  ....Turn off the engine.
  ....Take the key with you.
  ....Disengage spark plug wire.
  ....Remove debris.

Chain Saws

* Plan the work. Ensure that there is an obstacle-free work area.
* Remove all obstructions from the path of the saw.
* Do not operate a chain saw above your shoulder height.
* Grip the handle firmly. The thumbs and fingers should encircle the handle.
* A chain saw should be started up on the ground. Do not place it on your knee.
* Never operate a chain saw that is damaged, improperly adjusted, or not completely and securely assembled.
* Never adjust the guide bar or chain when the engine is operating.
* Never carry a chain saw with its engine running (idling). Cut the engine and carry the chain saw with the guide bar point to the rear and with the muffler away from the body.
* Be sure that the saw chain stops moving when the throttle control trigger is released.
* Before servicing, fueling or transporting, switch off engine.
* When transporting a chain saw in a vehicle, keep the chain and the bar covered with a guard and secure the saw by tying it down with rope to prevent fuel spillage and damage.

PERSONAL PROTECTIVE EQUIPMENT

OSHA Standard 19.132: Protective equipment including personal protective equipment for eyes, face, head, and extremities, protective clothing, respiratory devices, and protective shields and barriers shall be provided, used, and maintained in a sanitary and reliable condition wherever it is necessary by reason of hazards of processes or environment, chemical hazards, radiological hazards, or mechanical irritants encountered in a manner capable of causing injury or impairment in the function of any part of the body through absorption, inhalation, or physical contact.

Employees using hand and power tools and those who are exposed to falling, flying, abrasive, splashing objects, dusts, fumes, mists, vapors, or gases will be provided with the protective equipment and associated training necessary to protect them from hazard.

Personal protective equipment must be used and maintained in a sanitary condition at all times. Employees are to follow the guidelines provided on use and care of all personal protective equipment. Improper use and care of PPE will not be tolerated.

It is the responsibility of each employee to use personal protective equipment when exposed to work hazards. It is the responsibility of the supervisor to make it available and to ensure that it is worn where required.

Eye Safety

Safety goggles or safety glasses should be worn when:

- grinding, cutting, milling, or drilling with powered tools;
- using impact wrenches, compressed air tools, and pressure washers;
- chipping, scraping, or scaling paint, rust, carbon or other materials;
- using punches, chisels, or other impact tools;
- cutting or breaking glass;
- chipping or breaking concrete;
- soldering;
- cleaning dirt from vehicles, machinery, etc;
- sandblasting;
- using power woodworking machinery;
- tree trimming, brush cutting, or stump removal;
- using any lawn mowing equipment (mowers, blowers, edgers, etc.).

Employees who wear prescription eyeglasses to correct their vision, must wear safety glasses with safety lenses that meet ANSI requirements. Safety glasses/spectacles require special frames. Combinations of normal street wear frames with safety lenses are not in compliance. Prescription eyeglasses, regardless of lens type or sales claims do not fulfill the requirements for eye protection unless they comply with ANSI standards. Wearers of contact lenses are also required to wear appropriate eye protection in a hazardous environment.

Safety goggles/glasses worn over regular glasses must be comfortable and not disturb the adjustment of corrective lenses. All employees should check their safety glasses before each wearing.

- The brow protector should fit against the face.
- The glasses should fit snugly, not tightly, without eyelashes hitting the lenses.
- If there is a headband, it should fit snugly.
- Lenses should be clean.
- Lenses should be free of scratches, cracks, or pitting.
- The brow and side protectors should be in good condition.
- Contact lenses are not a substitute for safety glasses. Contact lenses pose a special threat.

Hazardous dusts gases, vapors, and liquids can get trapped between lenses and eyes. Contact lenses must not be worn under respirators.

Welding Eye Safety
Workers or other persons adjacent to welding areas must be protected from the rays by noncombustible flameproof screens or shields OR they must wear appropriate welding safety goggles. Helmets or hand shields must be used during all welding or cutting operations. Helpers or attendants must be provided with proper eye protection.

Head Protection
Each employee shall wear protective helmets when working in areas where there is a potential for injury to the head from falling objects.

Protective helmets designed to reduce electrical shock hazard shall be worn by each employee when near exposed electrical conductors which could contact the head.

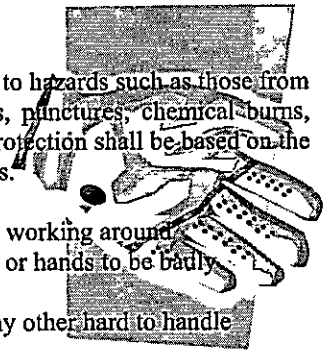
Each employee shall be provided with, and shall wear, head protection equipment in areas where a hazard exists from falling or flying objects, other harmful contacts or exposures, or where there is a risk of injury if electric shock, hair entanglement, chemicals, or temperature extremes.

The shell and the suspension of the hardhat should be checked daily. Do not carry anything in your hardhat. Do not use it as a bucket or step stool. Do not paint the shell. Solvents in the paint may soften the material.

Head protection equipment that has been physically altered or damaged shall not be worn or reissued. Protective helmets shall be in compliance with ANSI standards.

Because ANSI only tests and certifies hard hats to be worn with the bill forward, hard hats worn with the bill to the rear are not reliable protection and would not meet the OSHA requirement unless the hard hat manufacturer certified that this practice meets the ANSI requirements.

Hand Protection
Employees shall use appropriate hand protection when employees' hands are exposed to hazards such as those from skin absorption of harmful substances, severe cuts or lacerations, severe abrasions, punctures, chemical burns, thermal burns, and harmful temperature extremes. Selection of the appropriate hand protection shall be based on the task to be performed, conditions present, duration of use, and hazards/potential hazards.



- Do not wear an excessive amount of rings, metal, bracelets, or other jewelry when working around machinery. Jewelry increases the danger of electrical shock and can cause fingers or hands to be badly injured.
- Gloves should be worn when handling hot, cold, abrasive, caustic, infectious or any other hard to handle materials.
- Any allergic reactions or rashes thought to be caused by gloves should be reported at once.

Foot Protection
Employees shall wear protective footwear when working in areas where there is a danger of foot injuries due to falling or rolling objects or objects piercing the sole and where such employee's feet are exposed to electrical hazards.



Where a hazard is created from a process, environment, chemical, or mechanical irritant which would cause an injury or impairment to the feet by absorption or physical contact, other than from impact, footwear such as boots, overshoes, wooden-soled shoes or their equivalent shall be worn.

Safety shoes MUST be worn where they are required. Steel toed shoes are required where employees work with heavy objects or machinery that could cause injury. Electricians should wear electrical hazard safety footwear. Employees should not repair their own safety shoes; ie, never repair non-sparking footwear with metal nails.

Respiratory Equipment

Respirators will be worn when working with chemicals or products that pose a health hazard when inhaled or ingested in the form of dusts, vapors or mists.

Employees should not be assigned tasks requiring use of respirators unless it has been determined that they are physically able to perform the work and use the equipment. A physician must determine what health and physical conditions are pertinent. The respirator user's medical status should be reviewed annually.

Proper Selection

* Respirators must be selected on the basis of hazards to which the worker is exposed.
* The respirator type is specified by the supervisor.
* The individual issuing them must be adequately instructed to insure the correct respirator is issued.
* Respirators must meet the guidelines of ANSI Z88.2-1969.
* OSHA recognizes an approved respirator if it has been jointly approved by National Institute of Safety & Health (NIOSH) and the Mine Safety and Health Administration (MSHA). NIOSH/MSHA approval for supplied-air and air-purifying respirators is valid only in atmospheres containing greater than 19.5 percent oxygen.
* If oxygen deficiency is not an issue, then the contaminant(s) and their concentrations must be determined.

Training and Fitting

* The user must be instructed and trained in the selection, use, and maintenance of the respirator.
* Every respirator user must receive fitting instructions including demonstrations and practice in how the respirator should be worn, how to adjust it, and how to determine if it fits properly.
* Respirators must have a good seal around the face to prevent contaminated air from getting in.
* Beards and sideburns that interfere with the facial seal are prohibited.
* The face piece fit must be checked by the wearer each time the respirator is put on.
* Corrective glasses with long temple bars may interfere with the seal. Wearing of contact lenses in contaminated atmospheres is not allowed.

A good fit and seal includes:

* fits securely but not too lightly around the chin,
* does not pinch the nose,
* does not slip,
* leaves room to move the head and to talk.

Cleaning and Disinfecting

* Respirators must be regularly cleaned and disinfected.
* Respirators should be inspected during cleaning.
* Respirators should be issued for the exclusive use of one worker and cleaned after each day's use or more often if necessary.
* Routinely used respirators must be collected, cleaned and disinfected as frequently as necessary to insure that proper protection is provided for the wearer.

PPE and Mold

Adhering to EPA guidelines, if mold covers an area of less than ten feet (a patch of about three feet by three feet), school system personnel can do mold clean up. If the area of mold is larger than a 10-foot radius, a professional remediation contractor should be consulted.

When cleaning up mold, PPE should be used to prevent inhalation and ingestion of mold and mold spores and to prevent contact with the skin and eyes. Any mold remediation work that disturbs mold increases respiratory exposure including breaking apart moldy porous materials such as wallboard, destructive invasive procedures to remediate mold growth in a wall cavity, removal of contaminated wallpaper, and using fans to dry or ventilate contaminated areas.

Skin and Eye Protection

Gloves are required to protect the skin from contact with mold allergens (and in some cases mold toxins) and from potentially irritating cleaning solutions. Long gloves that extend to the middle of the forearm are recommended. The glove material should be selected based on the type of materials being handled. If you are using a biocide (such as chlorine bleach) or a strong cleaning solution, you should select gloves made from natural rubber, neoprene, nitrile, polyurethane, or PVC. If you are using a mild detergent or plain water, ordinary household rubber gloves may be used.

To protect your eyes, use properly fitted goggles or a full face piece respirator. Goggles must be designed to prevent the entry of dust and small particles. Safety glasses or goggles with open vent holes are not acceptable.

Respiratory Protection

Respirators protect cleanup workers from inhaling airborne mold, mold spores, and dust. When cleaning up a small area affected by mold, you should use a particulate respirator. This device covers the nose and mouth and will filter out 95% of the particulates in the air. This respirator does not provide protection against many airborne particles.

Employees shall not use a respirator used to protect from airborne contaminants unless they have been trained, have medical clearance, and have been properly fit-tested.

TOOLS

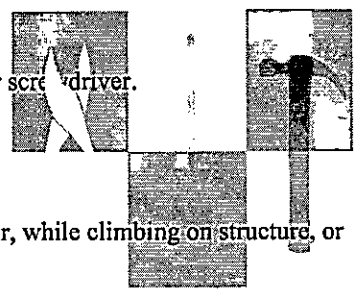
OSHA Standard 1910.242: Each employer shall be responsible for the safe condition of tools and equipment used by employees including tools and equipment which may be furnished by employees.

General Safety Rules

- Always use the proper tool for the job. Inspect tools for flaws, correct sizes, and cutting edges before using. If tools are found to be defective, return them for replacements.
- Tools must be used for the purpose they were designed.
- Keep hand tools clean and in proper working order at all times.
- Tools with mushroomed heads or hammers with split or loose handles shall not be used until repaired.
- Files shall be used only when equipped with handles.
- Sharp and pointed tools shall be carried in sheaths instead of loose in the pockets.
- Keep hands out of the path of sharp tools. When using knives or chisels, cut ***away*** from the body...not ***toward*** the body.
- When using air power equipment, always shut off air at manifold and bleed air hose before disconnecting machine, hand tools, or air hose.
- All portable air drills, air hammers, etc. shall be equipped with a hand grip switch which will shut off the supply of air when grip is released.
- Use the right personal protective equipment for the job.
- Wear safety glasses or goggles and well-fitting gloves appropriate for the hazards to which you may be exposed.

Hand Tools

What to Avoid When Using Hand Tools



- ▶ Do not apply excessive force or pressure on tools.
- ▶ Do not cut toward yourself.
- ▶ Do not hold the stock in the palm of your hand when using a cutting tool or screwdriver.
- ▶ Do not wear bulky gloves to operate hand tools.
- ▶ Do not leave tools lying where others may slip or trip over them.
- ▶ Do not leave chuck wrenches in chuck.
- ▶ Do not throw tools. Hand them, handle first, directly to other workers.
- ▶ Do not carry tools in a way that interferes with using both hands on a ladder, while climbing on structure, or when doing any hazardous work.
- ▶ Do not carry a sharp tool in your pocket.

Wrenches

- Choose a wrench that properly fits the fastener you wish to turn.
- Avoid using an extension to improve the leverage of a wrench.
- Do not use open-end or adjustable wrenches for final tightening or loosening frozen fasteners. These wrenches do not have the strength of a box-end or socket wrench.
- Apply penetrating oil on frozen fasteners before using a striking face box, socket, or heavy-duty box wrench.
- Always try to pull on a wrench (instead of pushing) in case the fastener loosens.
- Adjustable wrenches must be adjusted tightly to the fasteners and then pulled, putting the force on the fixed end.

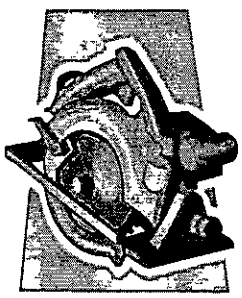
- Turn power off and use electrically insulated wrenches when working on or around electrical components.
- Never alter a wrench.
- Do not over torque a fastener. Use a torque wrench to tighten the fastener to the exact torque required.
- Inspect wrenches periodically for damage, such as cracking, severe wear, or distortion.
- Always use nonsparking wrenches when in the presence of flammable vapors or dusts.

Pliers
- Do not increase a plier's handle length to gain more leverage. Use larger pliers instead.
- Never subject pliers to temperatures that could decrease tool hardness.
- Cut hardened wire only with pliers designed for that purpose.
- Do not substitute a plier for a wrench when turning nuts and bolts.
- Be sure the plier's jaws can grasp properly when bending rigid wire.
- Do not hammer with a pair of pliers.
- Cut wire at right angles without bending wire back and forth against the cutting edge of pliers.
- Always use nonsparking pliers when in the presence of flammable vapors or dusts.

Hammers and Striking Tools
- Always use a hammer of the proper weight and size for the task.
- Do not strike the surface at an angle. The hammer face should contact the striking surface squarely so the two are parallel.
- Do not use a hammer if the handle is damaged or loose.
- Use a hammer face that is 3/8" larger in diameter than the striking tool.
- Never weld, heat, or regrind a hammer head.
- Remove from service any hammer exhibiting signs of excessive wear, cracks, mushrooming, or chips.
- Do not use one hammer to strike another.
- Always use nonsparking hammers in the presence of flammable vapors or dust.

Screwdrivers
- Never use a screwdriver as a pry bar, chisel, punch, stirrer, or scraper.
- Always use a screwdriver tip that properly fits the slot of the screw.
- Throw away screwdrivers with broken or worn handles.
- Never expose screwdrivers to temperatures that could reduce tip hardness.
- Turn power off and use electrically insulated screwdrivers when working on or around electrical components.
- Straighten tips or redress rounded edges with file.
- Never use pliers on a screwdriver for extra leverage.
- Use magnetic or screw-holding screwdrivers to start fasteners in tight areas.
- Use both hands when using a screwdriver – one to guide the tip and the other to turn the handle.
- Always use nonsparking screwdrivers in the presence of flammable vapors or dusts.

POWER TOOLS



General Safety Rules
- Safety glasses/goggles must be worn when operating power tools.
- Power tools are designed to accommodate guards. They must be equipped with such guards when in use. Belts, gears, shafts, pulleys, sprockets, drums, fly wheels, chairs, or other reciprocating, rotating or moving parts of equipment must be guarded.
- All manufacturer's warnings and safe operating procedures for tools will be followed.
- The use of electrical cords for hoisting and/or lowering tools is not permitted.
- Compressed air must not be used for cleaning purposes.

- All observers should be kept at a safe distance away from the work area.
- Guards, switches, and safety devices must not be removed, altered, or made ineffective.
- Protect yourself from electric shock by insuring that tools are properly grounded.
- Tools should be maintained with care. They should be sharp and clean for the best performance. Follow instructions in the user's manual for lubricating and changing accessories.
- All portable electric tools that are damaged should be removed from use and tagged "Do Not Use."
- Grinders, saws and similar equipment must have appropriate guards in place.
- Portable circular saws must be equipped with guards above and below the base plate or shoe.
- All cord-connected, electrically-operated tools and equipment must be grounded
- Hands should be dry before using any electrical equipment and the user should not be standing in or be too close to water.
- Carefully examine all electrical equipment, including extension cords, every time they are used.

What to Avoid When Using Power Tools

- ▶ Do not use power equipment or tools on which you have not been trained.
- ▶ Do not use a power hand tool to cut wet or water-soaked building materials or to repair pipe leaks.
- ▶ Do not use a power tool while wearing wet cotton or wet leather gloves.
- ▶ Never yank the cord or the hose to disconnect it from the receptacle.
- ▶ Do not use extension cords or other three-pronged cords that have a missing prong.
- ▶ Avoid accidental starting. Do not hold a finger on the switch button while carrying a plugged in tool.
- ▶ Do not use electric power tools in the proximity of flammable vapors, dusts, or construction materials.
- ▶ Do not use cords that have splices, exposed wires, or cracked/frayed ends.
- ▶ Do not operate spark inducing tools such as grinders, drills, or saws near containers labeled "Flammable" or in an explosive atmosphere such as a paint spray booth.
- ▶ Never carry a tool by the cord or hose.

PNEUMATIC TOOLS

Pneumatic tools are powered by compressed air and can include chippers, drills, hammers, and sanders. There are several potential dangers associated with the use of pneumatic tools. The main one is the danger of getting hit by one of the tool's attachments or by some kind of fastener the worker is using with the tool.

- Compressors must be equipped with pressure relief valves and pressure gauges.
- Air intakes should be located so that clean air enters the compressor.
- Pneumatic tools that shoot nails, rivets, or staples and operate at pressures more than 100 pounds per square inch must be equipped with a special device to keep fasteners from being ejected unless the muzzle is pressed against the work surface.
- It is prohibited to direct compressed air toward a person.
- Compressed air used for cleaning purposes must be reduced to 30 psi.
- Compressors must be drained periodically.
- Pneumatic tools should be used at the manufacturers listed pressure.
- Compressed air shall not be used to blow dust out of hair or to clean clothes while being worn.
- Eye protection is required and face protection is recommended.
- Never expose a compressor to adverse weather conditions (rain, fog, or snow).
- Heavy jackhammers can cause fatigue and strains. Heavy rubber grips reduce these effects by providing a secure handhold. Employees operating a jackhammer must wear safety glasses and safety shoes which protect against injury if the hammer slips or falls. A face shield should also be used.


Safety
Is No
Accident


Safety Standards
And Policies

Exposure Control Plan for Blood Borne Pathogens
Tazewell County Public Schools

I. Introduction

The OSHA/VOSH 1910.1030 Blood Borne Pathogens Standard was issued to reduce the occupational transmission of infections caused by microorganisms sometimes found in human blood and certain other potentially infectious materials. Although a variety of harmful microorganisms may be transmitted through contact with infected human blood, Hepatitis B Virus (HBV), Hepatitis C Virus (HCV) and Human Immunodeficiency Virus (HIV) have been responsible for infecting workers who were exposed to human blood and certain other body fluids containing these viruses. Infection routes include needle stick injuries and direct contact of mucous membranes and non-intact skin with contaminated blood/materials. Occupational transmission of HBV occurs much more often than the transmission of HIV. Although HIV is rarely transmitted following occupational exposure, the lethal nature of HIV requires that all possible measures be used to prevent exposure of workers.

This exposure control plan has been established by Tazewell County Public Schools in order to minimize and to prevent, when possible, the exposure of our employees to disease-causing microorganisms transmitted through human blood, and as a means of complying with the Blood borne Pathogens Standard. All employees who are exposed to blood and other potentially infectious materials as a part of their job duties are included in this program. (See II. Exposure Determination for a discussion of job categories and tasks that have been identified as having exposure.) This plan will be reviewed annually and updated as necessary by Assistant Superintendent/Safety Committee. Copies of this plan are available (for review by any employee) in the following locations:

Principal's office in each school and School Board Office

An employee may obtain a copy of this plan within 15 days of his/her request to their immediate Supervisor.

Basic Components of this plan include: Exposure Determination, Methods of Compliance, Hepatitis B Vaccination Policy, Procedures for Evaluation and Follow-Up of Exposure Incidents, Employee Training and Record Keeping Procedures.

II. Exposure Determination

All job categories in which it is reasonable to anticipate that an employee will have skin, eye, mucous membrane or parenteral contact with blood or other potentially infectious materials (listed below) will be included in this exposure control plan. Exposure determination is made without regard to the use of personal protective equipment.

Other Potentially Infectious Materials (OPIM)
Body fluids: semen, vaginal secretions, cerebrospinal fluid, pleural fluid, pericardial

fluid, peritoneal fluid, amniotic fluid, any body fluid visibly contaminated with blood or saliva in dental procedures

Other Materials:
Any unfixed tissue or organ other than intact skin from a human (living or dead), HIV/HBV/HCV containing cell or tissue cultures, organ cultures and culture medium, and blood, organs, or other tissues from experimental animals infected with HIV, HBV or HCV

LIST A
High Risk Employees for Exposure

All employees in job categories listed here are included in the plan:

School Nurses, Special Education Teachers or Aides (Pre-School Handicapped, Multi-handicapped, TMR), Coaches

LIST B
Moderate Risk Employees for Exposure

Job classifications in which some employees may have occupational exposure are included on this list. Because not all employees in these categories are expected to incur exposure to blood or other potentially infectious materials, the tasks or procedures that would cause employees to have occupational exposure are also listed. The job classifications and associated tasks for these categories are as follows:

Job Classification	Tasks/Procedures
Custodial Staff	General Cleaning after Student/staff injuries or Illness. Waste disposal
Staff who volunteer to be First Responders	Employees who volunteer to assist students or staff members during emergencies that may include CPR and first aid
Bus Drivers of Students With special health care needs	Bus drivers who transport students with special health care needs such as epipen administration, glucagon administration, etc.
School Administrators	May assist students or staff if injured or need immediate emergent care
Classroom Teachers who have students with special health care needs in the classroom	Teachers who have and volunteer to assist student's with special health care needs (glucose monitoring, etc.)
Preschool Teachers/Kindergarten Teachers	May assist student's with hygienic needs

III. Methods of Compliance

Universal Precautions: All blood or other potentially infectious materials (as described in Section II) shall be handled as if contaminated by a blood borne pathogen. Under circumstances in which differentiation between body fluid types is difficult or impossible, all body fluids shall be considered potentially infectious materials.

Engineering and Work Practice Controls shall be used to eliminate or minimize employee exposure. Where occupational exposure remains after institution of these controls, personal protective equipment shall also be used.

Handwashing and other General Hygiene Measures
Handwashing is a primary infection control measure that protects both the employee and the patient. Appropriate handwashing must be diligently practiced. Employees shall wash hands thoroughly using soap and water whenever hands become contaminated and as soon as possible after removing gloves or other protective equipment. When other skin areas or mucous membranes come in contact with blood or other potentially infectious materials, the skin shall be washed with soap and water and the mucous membranes shall be flushed with water as soon as possible.
An alcohol based hand sanitizer rub, containing $\geq$60% ETOH, may be used to disinfect hands if hands are not visibly soiled or contaminated with infectious materials.

Handwashing Facilities: Clinics, employee bathrooms
If facilities are not immediately accessible, cleanse hands with antiseptic hand cleanser or towelettes. Wash hands with soap and water as soon as feasible.

Eating, drinking, smoking, applying cosmetics or lip balm and handling contact lenses are prohibited in work areas where there is reasonable likelihood of exposure to blood or other potentially infectious materials.

Food and drink shall not be kept in refrigerators, freezers, shelves, and cabinets or on countertops or bench tops where blood or other potential blood or other potentially infectious materials are present.

Personal Protective Equipment
General Guidelines: All personal protective equipment will be provided, repaired, cleaned and disposed of by the employer at no cost to employees. Employees shall wear personal protective equipment when doing procedures in which exposure to the skin, eyes, mouth or other mucous membrane is anticipated. The articles to be worn depend on the expected exposure. Gloves, gowns, laboratory coats, face shields, masks, eye protection, mouthpieces, and pocket masks are available. Employees who have allergies to regular gloves may obtain hypoallergic gloves. Check with your immediate supervisor for supplies needed. If assistance needed in ordering supplies, contact School Health Services for suggested equipment needed or companies in which supplies may be ordered.

If blood or other potentially infectious material penetrates a garment, the garment should be removed as soon as possible and placed in a designated container for laundering or disposal. All personal protective equipment should be removed prior to leaving work; it shall be placed in assigned containers for storage, washing, decontamination or disposal. Garments needing cleaning should be placed and sealed in a red biohazard bag and cleaned according to the directions on the garment. If the garment cannot be cleaned and must be disposed of, place in red biohazard bag and give to custodial staff for appropriate disposal.

Protection for Hands

Gloves shall be worn in the following situations:

- when it can be reasonably anticipated that hands will contact blood or other potentially infectious materials, mucous membranes, and non-intact skin;
- when performing vascular access procedures when handling or touching contaminated items or surfaces

Examples of procedures in which gloves should be worn include:
Performing general first aid and treatment such as treating cuts, abrasions, burns, etc., assisting or performing blood or body fluid tests such as blood glucose monitoring or collection of urine for ketone testing, administration of some medications such as eye drops, nose drops, ear drops, application of ointments/creams, giving injections, etc.

Disposable Gloves

- Replace disposable gloves as soon as possible when contaminated, torn, punctured or when their ability to function as a barrier is compromised
- Do not keep disposable gloves for re-use

Utility Gloves

- Decontaminate for re-use if gloves are in good condition
- Discard when gloves are cracked, peeling, torn, punctured, or show other signs of deterioration or whenever ability to act as a barrier is compromised

Housekeeping

General Policy: The workplace will be maintained in a clean and sanitary condition. If possible use a 1:10 bleach and water solution to cleanse most durable surfaces contaminated with blood or other potentially infectious materials. Use the appropriate cleaning agent for the surface as indicated by the products available and purchased by the housekeeping department.

Equipment and Environmental and Working Surfaces: Clean contaminated work surfaces with appropriate disinfectant

- after completing procedures
- immediately after, or as soon as possible after, a surface is contaminated with blood or potentially infectious materials

- at the end of the work shift, if the surface has been contaminated since the last cleaning.

Remove and replace protective coverings (i.e, plastic wraps, aluminum foil, etc.) over equipment and environmental surfaces as soon as possible when overtly contaminated or at the end of the work shift if they may have become contaminated. Regularly inspect or decontaminate all reusable bins, pails, cans and similar receptacles that may be contaminated with blood or other potentially infectious materials. If these articles become visibly contaminated, they should be decontaminated immediately or as soon as feasible. Frequency of inspection should be daily by nurse, personal care aid, special education aid, teacher or custodian.

Special Sharps Precautions: Clean up broken glass that may be contaminated using mechanical means such a dustpan and brush, tongs, or forceps. DO NOT pick up directly with hands.

DO NOT reach by hand into a container that stores contaminated sharps.

Regulated Waste:
Includes:

- Liquid or semi-liquid blood or other potentially infectious materials
- Contaminated items that would release blood or other potentially infectious materials in a liquid or semi-liquid state if compressed
- Items that are caked with dried blood or other potentially infectious materials and are capable of releasing these materials during handling;
- Contaminated sharps;
- Pathological and microbiological wastes containing blood or other potentially infectious materials

Waste Containers

Any of the substances listed above must be placed in containers that are closable, constructed to contain all contents and prevent leakage of fluids during handling, storage and transport.

In this facility, containers will be red. (If a label is used it must be fluorescent orange or orange-red with biohazard warning and symbol in a contrasting color. The label must be either an integral part of the container or attached as close as is feasible to the container by string, wire, adhesive or other method that prevents its loss or unintentional removal.) Regulated waste that has been decontaminated need not be labeled or color-coded.

Containers must be closed prior to moving/removal to prevent spillage or protrusion of contents during handling, storage, or transport. If the outside of the container becomes contaminated, it must be placed in a second container which must have the same characteristics as the initial container as discussed above.

Waste containers are to be disposed of in accordance with the Virginia Department of Waste Management's Infectious Management Regulation.

Laundry

Employees who handle contaminated laundry are to wear protective gloves and other appropriate protective personal equipment.
Contaminated laundry shall be handled as little as possible with minimum agitation. Do not sort/rinse laundry in location of use. Place in container/bag where it was used. Wet, contaminated laundry which may soak through or cause leakage from bag or container will be placed and transported in bags or containers which prevent soak-through and/or leakage of fluids to the exterior.

Communication of Hazards to Employees

Employees will be notified of hazards through a system of red containers or bags as well as a training program which is discussed in Section VI of this written plan.

Warning labels will be affixed to containers of regulated waste, refrigerators and freezers containing blood or other potentially infectious material; and other containers used to store, transport or ship blood or other potentially infectious materials. Contaminated equipment shall also be labeled in this manner: information about the portions of the equipment that remain contaminated shall be added to the label.
Labels shall be fluorescent orange or orange-red with lettering or symbols in a contrasting color. The label is either to be an integral part of the container or affixed as close as feasible to the container by a method which prevents loss or unintentional removal of the label. The label shall have: the biohazard symbol and the text BIOHAZARD.

Red bags or containers may be substituted for the warning label.

The labels/color-coding described here are not required in the following instances:

- When containers of blood, blood components, or blood products are labeled as to their contents and have been released for transfusion or other clinical use;
- When individual containers of blood or other potentially infectious materials are placed in labeled containers during storage, transport, shipment or disposal.
- When regulated waste has been decontaminated

IV. Hepatitis B Vaccination Policy

All employees who have been identified as having exposure to blood borne pathogens (see II. Exposure Determination) will be offered the Hepatitis B vaccination series at no cost to them. In addition, these employees will be offered post-exposure evaluation and follow-up at no cost should they experience an exposure incident on the job. Any employee who accidentally is exposed to blood or other potentially infectious materials may also be eligible for vaccination series, medical evaluation and follow-up once report

has been made to School Health Services Coordinator. Employees in the category List B (see Section II) will be eligible for vaccination as designated by Tazewell County Public Schools.

All medical evaluations and procedures including the Hepatitis B vaccination series, whether prophylactic or post-exposure, will be made available to the employee at a reasonable time and place. This medical care will be performed by or under the supervision of a licensed physician, physician's assistant or nurse practitioner. Medical care and vaccination series will be according to the most current recommendations of the U. S. Public Health Service. A copy of the blood borne pathogens standard will be provided to the health care professional responsible for the employee's Hepatitis B vaccination. The licensed healthcare professional designated to administer Hepatitis B vaccination series is the Tazewell County Health Department or local hospital.

All laboratory tests will be conducted by an accredited laboratory at no cost to the employee. Laboratory tests will be done by the Tazewell County Health Department or local hospital.

Hepatitis B Vaccination

The Hepatitis Vaccination Series is a set of three injections. The second injection is given 1 month from the initial injection. The final dose is given 6 months from the initial dose. A booster dose may be offered if medically necessary to previously vaccinated employees. The vaccines are covered at no cost to the exposed employee.

The vaccination will be made available to employees after they have attended blood borne pathogens training and within 10 work days of initial assignment to job category with exposure. The vaccination will not be made available to employees who have previously received the complete hepatitis B vaccination series, to any employee who has immunity as demonstrated through antibody testing, or to any employee for whom the vaccine is medically contraindicated.

Any exposed employee who chooses not to take the Hepatitis B vaccination will be required to sign a declination statement (see appendix B)..

V. Procedures for Evaluation and Follow-Up of Exposure Incidents

An exposure incident is a specific eye, mouth, other mucous membrane, non-intact skin, or parenteral contact with blood or other potentially infectious materials that results from the performance of an employee's duties.

Employees who experience an exposure incident must immediately report their exposure to their immediate supervisor and Coordinator of School Health Services. It is recommended that the Supervisor and Employee complete Workman's Compensation First Report Forms and send to the Coordinator of School Health Services. When an

employee reports an exposure incident, he/she will immediately be offered a confidential medical evaluation and follow-up including the following elements:

- Documentation of the route(s) of exposure, and the circumstances under which the exposure incident occurred;
- Identification and documentation of the source individual unless identification is infeasible

If the infectivity status of the source individual is unknown, the individual's blood will be tested as soon as feasible after consent is obtained. If the source individual's blood is available, and the individual's consent is not required by law, the blood shall be tested and the results documented. The exposed employee will be informed of the test results of the source individual's testing.

The exposed employee's blood shall be collected as soon as feasible after consent is obtained, and tested for HBV and HIV serological status. If the employee consents to baseline blood collection, but does not give consent at that time for HIV serologic testing, the sample shall be preserved for at least 90 days. If, within 90 days of the exposure incident, the employee elects to have the baseline sample tested, such testing shall be done as soon as feasible.

The exposed employee will be offered post-exposure prophylaxis, when medically indicated, as recommended by the U. S. Public Health Service (See Adendum B). The employee will be offered counseling and medical evaluation of any reported illnesses.

The following information will be provided to the healthcare professional evaluating an employee after exposure:

- A copy of 1910.1030 blood borne pathogens standard;
- A description of the exposed employee's duties as they relate to the exposure incident;
- The documentation of the route(s) of exposure and circumstances under which exposure occurred
- Results of the source individual's blood testing, if available;
- All medical records relevant to the appropriate treatment of the employee including vaccination status.

VI. Employee Training

Employees will be trained regarding blood borne pathogens at the time of initial assignment to tasks where exposure may occur and annually, during work hours. Additional training will be provided whenever there are changes in tasks or procedures that affect employee's occupational exposure: this training will be limited to the new exposure situation.

The training approach will be tailored to the educational level, literacy and language of the employees. The training plan will include an opportunity for employees to have their questions answered by the trainer.

Each principal or supervisor is responsible for arranging and/or conducting blood borne pathogens training. The School Health Services Coordinator will be available for consultation as needed.

Training will include: explanation of the blood borne pathogen standard; general explanation of the epidemiology, modes of transmission and symptoms of blood borne diseases; explanation of this exposure control plan and how it will be implemented; procedures that may expose employees to blood or other potentially infectious materials; control methods that will be used at this facility to prevent/reduce the risk of exposure to blood or other potentially infectious materials; explanation of the basis for selection of personal protective equipment; information on the hepatitis B vaccination program including benefits and safety of vaccination; information on procedures to use in an emergency involving blood or other potentially infectious materials; which procedure to follow if an exposure incident occurs; explanation of post-exposure evaluation and follow-up procedures and an explanation of biohazard color coding or labels.

VII. Record Keeping Procedures

Procedures are in place for maintaining both medical and training records. If the Tazewell County School Board should cease business, and there is no successor employer to receive and retain the records for the prescribed period, then the Director of the National Institute for Occupational Safety and Health (NIOSH) will be notified at least 3 months prior to the disposal of records. The records will be transmitted to NIOSH, if required by the Director, within a three-month period.

Medical Record Keeping
A medical record will be established and maintained for each employee with exposure. The record shall be maintained for the duration of employment plus 30 years in accordance with 20 CFR 1910.20.

The record shall include the following:

- Name and social security number of the employee
- A copy of the employee's hepatitis B vaccination status with dates of hepatitis B vaccinations and any medical records relative to the employee's ability to receive vaccination
- A copy of examination results; medical testing, and any follow-up procedures;
- A copy of the healthcare professional's written opinion;
- A copy of the information provided to the healthcare professional who evaluates the employee for suitability to receive the Hepatitis B vaccination prophylactic ally and/or after an exposure incident

Confidentiality of Medical Records

The record will be kept confidential. The contents will not be disclosed or reported to any person within or outside the workplace without the employee's express written consent, except as required by law or regulation. Employee medical records required under 1910.1030 shall be provided upon request for examination and copying to the subject employee and to the Commissioner of Virginia Department of Labor and Industry in accordance with 29 CFR 1910.20.

Training Records

Training records shall be maintained for 3 years from the date on which the training occurred.
The following information shall be included:

- Dates of training sessions
- Contents or summary of the training sessions
- Names and qualifications of trainer(s); and
- Names and job titles of all persons attending.

(See addendum F for sample form which may be used to collect information about training)

Training records shall be provided upon request for examination and copying to employees, to employee representatives, and to the Commissioner of the Virginia Department of Labor and Industry in accordance with 20 CFR 1910.20.

Initially prepared by: M. Pruitt/W. Rasnick
Date Initially prepared: 8/24/1992

Reviewed and updated on: 1/26/23
Lisa Singleton, FNP-C

Reviewed by: Dr. Christopher Stacy, Superintendent 2/2/23

ADDENDUM A

See the following reference for more information:

Centers for Disease Control and Prevention. (2018). Updated U.S. Public Health Service Statement guidelines for the Management of Occupational Exposure to Human Immunodeficiency Virus and recommendations for postexposure prophylaxis. Title : Updated U.S. Public Health Service guidelines for the management of occupational exposures to HIV and recommendations for postexposure prophylaxis.

Personal Author(s) : Kuhar, David T.;Henderson, David K.;Struble, Kimberly A.;Heneine, Walid;Thomas, Vasavi;Cheever, Laura W.;Gomaa, Ahmed;Panlilio, Adelisa L.;

Corporate Authors(s) : USPHS Working Group on Occupational Postexposure Prophylaxis.;National Center for Emerging and Zoonotic Infectious Diseases (U.S.). Division of Healthcare Quality Promotion.;

Published Date : 9/25/2013 Update (May 23, 2018)

URL : https://stacks.cdc.gov/view/cdc/20711

ADDENDUM B

See the following reference for more information:

Centers for Disease Control and Prevention. (2001). Protection Against Viral Hepatitis: Recommendations of the Immunization Practices Advisory Committee (ACIP). Morbidity and Mortality Weekly Report (39, Suppl. S-2) 1-26.

ADDENDUM C

See the following reference for more information:

U.S. Department of Health and Human Services. (2020). Biosafety in Microbiological and Biomedical Laboratories. 6th edition (NIH) 1-574.

ADDENDUM D

Examples of Recommended Personal Protective Equipment for Worker Protection Against HIV and HBV Transmission[1] in Prehospital[2] Settings

Guidelines for Prevention of Transmission of HIV and HBV to Health Care and Public Safety Workers

Task of Activity	Disposable Gloves	Gown [3]	Mask	Protective Eyeware
Bleeding control with spurting blood	Yes	Yes	Yes	Yes
Bleeding control with minimal bleeding	Yes	No	No	No
Emergency Childbirth	Yes	Yes	Yes, If splashing is likely	Yes, If splashing is likely
Blood drawing	At certain times [4]	No	No	No
Starting an IV line	Yes	No	No	No
Endotracheal intubation, esophageal obturator use	Yes	No	No, unless splashing is likely	No, unless splashing is likely
Oral/nasal suctioning, manually cleaning airway	Yes[5]	No	No, unless splashing is likely	No, unless splashing is likely
Handling and cleaning instruments with microbial contamination	Yes	No, unless soiling is likely	No	No
Measuring blood pressure	No	No	No	No
Measuring temperature	No	No	No	No
Giving an injection	No	No	No	No

The examples provided in the table are based on application of universal precautions. Universal precautions are intended to supplement rather than recommendations for routine infection control, such as handwashing and using gloves to prevent gross microbial contamination of hands (e.g. contact with urine or feces).

[62]Defined as setting where delivery of emergency health care takes place away from hospital or other health care facility.

[73]Refers to protective masks to prevent exposure of mucous membranes to blood or other potentially contaminated body fluids. The use of resuscitation devices, some of which are also referred to as "masks".

[84]For clarification see Addendum A and B.[95]While not clearly necessary to prevent HIV or HBV transmission unless blood is present, gloves are recommended to prevent transmission of other agents (e.g., Herpes Simplex).

ADDENDUM E

MANDATORY HEPATITIS VACCINATION DECLINATION FORM

I understand that due to my occupational exposure to blood or other potentially infectious materials I may be at risk of acquiring the hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine, at no charge to myself. However, I decline taking the hepatitis B vaccine at this time. I understand that by declining this vaccine, I continue to be at risk for acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials, and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to me.

Name_____ Date _____

Position _____

Witness _____ Date_____

Please attach this declination form to the blood exposure report and forward the originals to Lisa Singleton, FNP-C, School Health Services Coordinator.

Keep copies of both reports for your files.

ADDENDUM F

TAZEWELL COUNTY PUBLIC SCHOOLS
506 Jeffersonville Street
Tazewell, Virginia 24651

Training Topic:

Date of Training:

Name of Trainer(s):

Qualifications of Trainer(s):

Summary of Content:

TRAINING ROSTER

NAME OF PARTICIPANT	SOC. SEC. NO/STAFF ID NO	JOB TITLE

ADDENDUM G

JOB CLASSIFICATIONS
WITH A LIKELIHOOD OF OCCUPATIONAL EXPOSURE
TO BLOODBORNE PATHOGENS

Although a list is included below of a number of job classifications that may be associated with tasks that have occupational exposure to blood and other potentially infectious materials. The hazard of exposure to infectious materials affects employees in many types of employment and is not restricted to the health care industry. At the same time, employees in the following jobs are not automatically covered unless they have occupational exposure:

- Physicians, physician's assistants, nurses, nurse practitioners, and other health care employees in clinic and physicians' offices;
- Employees of clinical and diagnostic laboratories;
- Housekeepers in health care facilities;
- Personnel in hospital laundries or commercial laundries that service health care or public safety institutions;
- Tissue bank personnel;
- Employees in blood banks and plasma centers who collect, transport, and test blood;
- Freestanding clinic employees (e.g., hemodialysis clinics, urgent care clinics, Primary Care clinics, and family planning clinics);
- Employees in clinics in industrial, educational, and correctional facilities (e.g., those who collect blood and clean and dress wounds);
- Employees assigned to provide emergency first aid;
- Dentists, dental hygienists, dental assistants, and dental laboratory technicians;
- Staff of institutions for the developmentally disabled;
- Hospice employees;
- Home Health Care workers;
- Staff of nursing homes and long-term care facilities
- Employees of funeral homes and mortuaries;
- HIV and HBV research laboratory and production facility workers;
- Employees handling regulated waste;
- Medical equipment service and repair personnel;
- Emergency medical technicians, paramedics, and other emergency medical service providers;
- Firefighters, law enforcement personnel, correctional officers, and employees in the private sector, the federal government, or a state or local government in a state that has an OSHA-approved state plan.

ADDENDUM H

REPORT OF EXPOSURE TO BLOOD OR OTHER POTENTIALLY INFECTIOUS MATERIALS

Employee Name _____
Position _____
Exposure Type (blood and/or other fluid) _____
Date of Exposure _____ Time of Exposure _____
Site where exposure occurred _____
Names of others present _____
Exposure Reported to _____ Date _____ Time _____
Explain how the exposure occurred _____
_____
_____
_____
_____
_____
Who was the source individual(s)? _____
Describe the action/intervention steps taken in cleanup and/or treatment: _____
_____
_____

Action Record:

1. Call placed to School Health Service Office on _____(date) at _____time.

2. Offer employee confidential medical evaluation, and follow-up, including documentation of the source(s) of exposure, and the circumstances under which exposure incident occurred.

3. Advise employee to report to Tazewell County Health Department to receive Hepatitis B vaccine series.

Employee signature _____ Date _____

Accepts recommendations _____ *Declines recommendations _____
*** If employee declines, he/she must sign declination form***

Witness: _____ Date _____

Signature of Supervisor _____ Date _____

Forward Report as follows:

- Original to Lisa Singleton, FNP-C, School Health Services Coordinator
- Copy remains on file with reported site administrator

OSHA, SAFETY and WORKMANS COMPENSATION Information for All Employees:

Safety is the responsibility of EVERY individual employee.

Job injuries cannot only be an inconvenience for the injured party, but can cause a permanent problem that can completely change a person's life.

Most injuries are PREVENTABLE! Many injuries occur when safety measures are not observed and/or shortcuts are taken.

The number of injuries and lost workdays are directly related to the cost of compensation insurance coverage. As the number of injuries (regardless of the seriousness of the injury) goes up.... so does the insurance premium.

Tazewell County Public Schools continually works toward the goal of having as few employees as possible sustaining job-related injuries. But when an injury does occur, we want our employees to receive the most appropriate and timely care.

If an injury does occur, it must be reported immediately to the employee's director or supervisor. In the case of injuries that occur in schools, this means the principal or principal's designee in the school office. If injuries are reported to head custodians, cafeteria managers, etc., the employee reporting the injury should be sent directly to the office at the time the injury occurs, and not at the end of the day.

If an employee requires medical attention, he/she will choose a physician from our panel of physician's form and sign the form. Failure to go to a designated panel physician will result in the employee having to be responsible for paying his/her own bill. (Virginia Workers' Compensation Act – Sec 65.2-603).

IMPORTANT STEPS in Completion of the First Report:

1. The building administrator/Supervisor should assist the employee to complete the form and sign the report. <u>All</u> blanks (numbered blocks) must be filled in to be compliant with compensation law. Please give the employee a copy of the questions that should be answered in their description of what happened.
2. The employee should select and circle from the panel of physicians, the healthcare provider they will see to evaluate their injury. The employee will need to check the appropriate box (will see the selected panel physician or declines to see a panel physician) and sign and date the form.
3. I would recommend providing the employee with a copy of the panel of specialist as well. The panel physician or ER physician may want the employee/patient to follow-up with a specialist. Therefore, the physician needs to know about the network we use.

4. Emergency Room visits are for emergencies only. The price difference between seeing an ER physician and clinic physician can be 100's of dollars. Therefore, the compensation carrier can understandably refuse to pay these bills. However, if it is a true emergency, the employee should report to the closest ER ASAP. 5. Give the employee the Initial Visit Form to be completed by the panel physician or ER physician.
6. All three pages must be faxed immediately to the School Health Coordinator at 276-988-9600.

Keep a copy of the report and file in a confidential file in the main office. The

employee should complete the report even if they do not plan to seek medical care.

If an injury occurs after hours when school personnel are not available to complete the report, follow this guideline:

- If it is an emergency, report to your immediate supervisor and go or have someone take you to the ER
- The first thing the next morning, go the main school office and have all forms completed at that time
- If the ER physician recommends follow-up, the employee should choose and circle one of the panel physician.

If the above steps are not taken, the employee could risk having his/her case denied.

I have reviewed the information above regarding reporting employee's injuries or accidents to Workman's Compensation.

_____ _____

Principal or Department Head

_____ _____

Person designated to complete first reports in administrator's absence

Manual Updated: 2012-2013 School Year

STAFF BENEFITS

The Tazewell County School Board recognizes the need for benefits in order to promote the employment and retention of high quality personnel and effectively serve the educational needs of students. Accordingly, benefits are provided as established by the Board.

Adopted: May 10, 2021

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-85.

8 VAC 20-460-10.

Cross Ref.: GCBD Staff Leaves and Absences
GBO Virginia Retirement System

© 2/21 VSBA TAZEWELL COUNTY PULIC SCHOOLS

A. Health Insurance

The Tazewell County School Board offers a group medical insurance plan for full-time employees. The Board will pay a portion of the premium.

Employees will be eligible for health insurance the first day of the month following the effective hire date, provided all required documentation and premiums due have been submitted to the Group Administrator for Tazewell County Public Schools.

Employees on a leave without pay, or those who are not actively working with insufficient sick leave, will continue to receive the employer contribution toward their health insurance for a period not to exceed five months. During the five-month period, employees will continue to pay their share at the same rate as all
active employees. After five months, employees will be required to pay the full cost of health insurance premiums, including their share plus the employer contribution.

Open enrollment is held at least annually. The open enrollment period is August 1 to August 31; however, an employee who has a "qualified status change", as defined in Section C may do one of the following:

- Enroll in a health care plan.
- Change or cancel coverage in a health care plan.

Enrollments, changes, and cancellations must be in writing and include documentation satisfactory to the Office of Employee Services evidencing the "qualified status change." Changes may only be made to medical or dental plans in which the employee is enrolled at the time of the qualified status change.

Employees who fail to enroll, change, or cancel coverage in specified time periods must wait until the next open enrollment period to initiate, change, or cancel coverage. Until a change becomes effective, the existing coverage and concomitant contributions remain in effect. No refund is paid when an employee fails to make a timely change in coverage.

B. Workers' Compensation Insurance

All employees, including professional employees, teachers or clerical, drivers, chauffeurs and their helpers and all other employees are covered under a Workers' Compensation and Employer's Liability Insurance plan for protection against bodily injury by accident sustained in the line of duty and/or a disease resulting directly from a bodily injury by accident.

1. All school board employees who are injured while on active duty are covered by Workers' Compensation Laws.

(a) The employee is obligated to report any work-related injury promptly to the principal or for bus drivers and mechanics to the supervisor of transportation. Failure to do so may result in loss of compensation and payment of medical expenses.

Workers' Compensation will cover two-thirds of an employee's weekly wages for time

lost from work in excess of seven days for work- related injuries. Employees are entitled to use accumulated sick leave for the first seven days of absence.

(b) If the employee does not report to the hospital or doctor for treatment, it is the employee's responsibility to call the central office and report the accident.

2. One cannot collect compensation from both insurance and Workers' Compensation.

C. Qualified Status Changes

In accordance with Section 125 of the Internal Revenue Code, the following events are "qualified status changes" for purposes of this regulation.

A. Birth or adoption of a child, the placement for adoption of a child, or becoming the legal guardian of a child.

B. Marriage or divorce.

C. Death of a spouse or a child.

D. Spouse's or other dependants change in employment status that affects that person's eligibility for medical and/or dental benefits or his or her open enrollment period. E. Dependent reaching age 26.

F. The marriage or divorce of a dependent under age 26.

G. Changing from a full-time rate position to a half-time rate position or vice versa. H. Change in residence that affects the benefit eligibility of the employee, spouse or other dependent.

Approved by Superintendent: June 9, 1986
Amended by School Board: June 12, 1995
Amended by School Board: March 3, 1997
Amended by School Board: October 14, 2002
Amended by School Board: August 8, 2005
Amended by School Board: October 11, 2010

IN CASE OF WORKPLACE INJURY:

ACCION a seguir en caso de un accidente en el trabajo

COMPANY NURSE

Injury Hotline

1-888-770-0925

AVAILABLE 24 HOURS A DAY

1. Injured worker notifies supervisor.
   Empleado lesionado notifica a su supervisor.

2. Supervisor / Injured worker immediately calls injury hotline.
   Supervisor / Empleado lesionado llama inmediatamente a la línea de enfermeros/as.

3. Company Nurse gathers information over the phone and helps injured worker access appropriate medical treatment.
   Profesional Médico obtiene información por teléfono y asiste al empleado lesionado en localizar el tratamiento médico adecuado.

EMPLOYER NAME (NOMBRE DE COMPANIA)	*SEARCH CODE (CÓDIGO DEL BÚSQUEDA)*
Tazewell County Public Schools	**V089B**

Notice to Employer/Supervisor:

Please post copies of this poster in multiple locations within your worksite. If the injury is non-life threatening, please call Company Nurse prior to seeking treatment. Minor injuries should be reported prior to leaving the job site when possible.

Visit us online: www.CompanyNurse.com

506 Jeffersonville Street
Tazewell, VA 24651-5396
Phone (276) 988-5511
Fax (276) 988-1976
www.tcpsva.org

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TAZEWELL
County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Erik Robinson, Chair
Chris Moir, Vice-Chair
Irene Mullins
Donna Whittington
David Woodard

March 13, 2023

SUBJECT: **Approval of Quote for Tazewell County Career and Technical Center Cosmetology HVAC Unit**

ENCLOSURE:

SUMMARY: Mr. Parkhurst will ask for Board approval of the quote for the TCCTC Cosmetology HVAC Unit from TRANE in the amount of $46,532.00.

The actual detailed quote was not available at the time agenda packets were delivered to School Board members. The quote will be emailed to Board members prior to the meeting and hard copies brought to the Board meeting.

RECOMMENDATION: That the Tazewell County School Board approve the quote for the TCCTC Cosmetology HVAC Unit from TRANE in the amount of $46,532.00.

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March 13, 2023

SUBJECT: **School Health Services Update**

ENCLOSURE: NA

SUMMARY: Mrs. Singleton will share updates from the Health Services Department.

RECOMMENDATION: NA

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March 13, 2023

SUBJECT: **Testing Update**

ENCLOSURE: NA

SUMMARY: Mrs. Ashby will share a testing update with Board members.

RECOMMENDATION: NA

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March 13, 2023

SUBJECT: **Review of VSBA February 2023 Policy Updates**

ENCLOSURE: NA

SUMMARY: Board members were given the redline versions of the VSBA February 2023 Policy Updates for review. These policies will be on the April 17, 2023 School Board agenda for a first read approval.

RECOMMENDATION: Informational only

Virginia School Boards Association
Policy Services

VSBA POLICY UPDATE-February 2023

WHAT THE UPDATE CONTAINS . . .

The most recent revisions to the sample policies in the VSBA Policy Manual have been posted on the VSBA website (vsba.org.) The revisions are provided in both final and strike-through format. The strike-through format shows each change made to the policies (the changes are designated by underlining new language and striking through deleted language). The Policy Update will remain on the website for approximately one year. After that the policies will be incorporated into the VSBA Policy Manual available on the website. The revisions are based on changes in law and regulations. In addition, some policies are revised for editorial reasons or to correct technical errors. All of the revisions have been reviewed for legality.

This document is also posted with the updated policies as is a list of policies that were reviewed but not revised.

HOW TO USE THE UPDATE . . .

A brief explanation is given for each revision later in this document. Each revision should be examined and then the school board should decide whether to adopt the revised policies. Some policies require local input before adoption. Be sure to add information where indicated. As with all sample polices provided by the VSBA, each board should decide whether to use the sample policies as they are written, make changes to them, or write local policies themselves.

The VSBA copyright and the date the policies are revised appear on all VSBA policies. If VSBA policies are changed in any way, the copyright reference should be deleted from the policy.

Please contact the Policy Services Department at VSBA if you have any questions, (434) 295-8722.

Explanation of Revisions – February 2023 Policy Update

Policy Code	Revision
BDDG	**Minutes** Legal References updated.
CBG	**Evaluation of the Superintendent** Policy updated to reflect requirement of HB 1904/SB 1196 (2021). Legal Reference updated.
DA	**Management of Funds** Policy updated.
DGC	**School Activity Funds** Policy revised to reflect content of Legal References. Legal Reference updated to correct typographical error. Cross References updated.
ECAB	**Vandalism** Cross References updated to remove reference to deleted regulation JFC-R Standards of Student Conduct.
GAB/IIBEA	**Acceptable Computer System Use** Policy and Cross References updated. Legal References updated to reflect enactment of Va. Code § 22.1-23.3 by HB 145/SB 161 (2020) *Please note: Va. Code § 22.1-70.2 requires every school board to review, amend if necessary, and approve this policy every two years. Superintendents should be sure that the Technology Use Guidelines required by the policy are also reviewed and updated on a schedule that complies with that requirement.*
GCBEB	**Military Leave and Benefits** Policy updated to reflect amendment of Va. Code § 44-93 by HB 231.
GCI (Option 1)	**Professional Staff Assignments and Transfers** Policy updated. Revision requires each school board to set a date by which transfer requests for the next school year must be received.
GCI (Option 2)	**Professional Staff Assignments and Transfers** Policy updated.

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	Please note: the policy requires the superintendent to develop procedures to handle transfer requests.
GCPB	**Resignation of Staff Members** Policy updated to reflect content of Legal Reference.
IIBD	**School Libraries/Media Centers** Policy, Legal References, and Cross References updated.
IIBEA/GAB	**Acceptable Computer System Use** Policy and Cross References updated. Legal References updated to reflect enactment of Va. Code § 22.1-23.3 by HB 145/SB 161 (2020) *Please note: Va. Code § 22.1-70.2 requires every school board to review, amend if necessary, and approve this policy every two years. Superintendents should be sure that the Technology Use Guidelines required by the policy are also reviewed and updated on a schedule that complies with that requirement.*
IJD	**College and Career Readiness** Legal Reference updated to reflect codification of HB1299/SB738 by the Code Commission.
IKFD Optional policy	**Alternative Paths to Attaining Standard Units of Credit** Policy and Cross References updated. *Please note: the policy requires the superintendent to develop processes to implement this policy.*
JN	**Student Fees, Fines and Charges** Policy updated.
LA	**Education Agency Relations Goals** Cross References updated to remove reference to deleted policy.
LI	**Relations with Educational Accreditation Agencies** Policy updated to reflect contents of Legal References.

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MINUTES

Minutes are taken at all open meetings, approved by the School Board in regular session, signed by the clerk and chairman of the Board, and kept and stored in accordance with the provisions of the Code of Virginia.

Minutes of open School Board meetings are posted on the school division's website within seven working days of their final approval.

Draft minutes and all other records of open meetings, including audio or audio/visual records, are public records open pursuant to the Virginia Freedom of Information Act as described in Policy KBA Requests for Public Records and Regulation KBA-R Requests for Public Records.

Minutes may be taken during closed meetings of the School Board, but are not required. Such minutes are not subject to mandatory public disclosure.

Minutes are not required to be taken at deliberations of study commissions or study committees, or any other committees or subcommittees appointed by the School Board except where the membership of any such commission, committee or subcommittee includes a majority of the School Board. If minutes are required, they are posted on the school division's website within seven working days of their final approval.

Minutes are in writing and include, but are not limited to

- the date, time, and location of the meeting;
- the members of the School Board recorded as present and absent;
- a summary of the discussion on matters proposed, deliberated or decided; and
- a record of any votes taken.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-3704, 2.2-3707, 2.2-3707.2, 2.2-3712, 22.1-74.

Cross Refs.:

BDC	Closed Meetings
BDD	Electronic Participation in Meetings from Remote Locations
KBA	Requests for Public Records
KBA-R	Requests for Public Records

EVALUATION OF THE SUPERINTENDENT

It is the responsibility of the School Board to maintain and improve the quality of administration and instruction. One of the primary methods used in carrying out this responsibility is to work with the superintendent in improving the superintendent's effectiveness.

Annually, the superintendent provides the School Board with a work plan designed to implement the goals set for the division by the School Board. The School Board evaluates the superintendent annually. The School Board develops the instrument to evaluate the superintendent after consulting the uniform performance standards and criteria developed by the Board of Education and the superintendent. The superintendent's evaluations include ~~student academic progress as a significant component and an overall summative rating. Evaluations include identification of areas of individual strengths and weaknesses and recommendations for appropriate professional activities.~~

- Student academic progress as a significant component
- An overall summative rating
- Identification of areas of individual strengths and weaknesses
- Recommendations for appropriate professional activities
- An evaluation of cultural competency

Informal evaluations may also take place as the Board deems appropriate, provided that specific criteria for such appraisals be communicated to the superintendent.

Each Board member is involved in assessing the superintendent's job performance on a continuing basis and by completing the annual evaluation instrument. Upon conclusion of the annual performance appraisal, the evaluation is reviewed with the superintendent by the Board or its designees.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-60.1, 22.1-253.13:5.

Guidelines for Uniform Performance Standards and Evaluation Criteria for Superintendents (Virginia Board of Education, ~~as revised on November 13, 2019).~~ as approved on March 17, 2022),

Cross Ref.: CBA Qualifications and Duties for the Superintendent

MANAGEMENT OF FUNDS

The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

The superintendent or superintendent's designee is responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws. The superintendent or superintendent's designee uses appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

If the appropriating body appropriates funds to the School Board by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the appropriating body.

The superintendent ~~may be authorized by the School Board~~ is authorized to make line item transfers within a major ~~classification.~~ classification.[1]

~~The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.~~

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-89, 22.1-94, 22.1-115.

Cross Refs.:

DB	Annual Budget
DG	Custody and Disbursement of School Funds
DI	Financial Accounting and Reporting
DJ	Small Purchasing
DJA	Purchasing Authority
DJF	Purchasing Procedures
DK	Payment Procedures
DL	Payroll Procedures

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Boards that do not authorize the superintendent to make such transfers should delete this sentence.

SCHOOL ACTIVITY FUNDS

All funds derived from extracurricular school activities, including, but not limited to, entertainment, athletic contests, cafeterias, facilities fees, club dues, vending machine proceeds that are not deposited in the school nutrition program account, and from any and all activities of the school involving personnel, students or property are considered school activity ~~funds.~~ funds.[1]

Each school keeps an accurate record of all receipts and disbursements of school activity funds so that a clear and concise statement of the condition of each fund may be determined at all times. It is the duty of each principal to see that such records are maintained in accordance with regulations of the Virginia Board of Education and the rules of the BLANK School Board. The principal or principal's designee performs the duties of school finance officer. The school finance officer is bonded, and the ~~school board~~ School Board prescribes rules governing such bonds for employees who are responsible for school activity funds.

School activity funds are audited at least once a year by a ~~duly~~ qualified accountant or accounting firm approved by the ~~school board.~~ School Board. A copy of the audit report is filed in the superintendent's office. Monthly reports of such funds are prepared and filed in the principal's office and annual reports are filed in the office of the principal or division superintendent. The cost of such audits are a proper charge against the school activity funds.

Adopted:

Legal Refs.: Code of Virginia, 1950, as amended, § ~~22.1-17.~~ 22.1-16.

8 VAC 20-240-10.

8 VAC 20-240-20.

8 VAC 20-240-40.

Cross Refs.: DG Custody and Disbursement of School Funds
DM Cash in School Buildings
JL Fund Raising and Solicitation

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The School Board may determine which funds in any school may be excluded from being considered school activity funds.

VANDALISM

The school board urges staff, students and the public to cooperate in the reduction of vandalism by reporting incidents of vandalism and the name of any person(s) believed to be responsible.

The school board may institute action and recover from the parents or either of them of any minor living with such parents or either of them up to $2,500 for damages suffered by reason of the willful or malicious destruction of, or damage to, public property by such minor.

In addition, a student who damages or destroys public property is subject to whatever disciplinary action is deemed necessary and advisable by the school principal.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, §§ 8.01-43, 22.1-78, 22.1-253.13:7.

Cross Refs.:

ECA	Inventory and Reporting of Loss or Damage
IIBEA/GAB	Acceptable Computer System Use
~~JFC-R~~	~~Standards of Student Conduct~~

ACCEPTABLE COMPUTER SYSTEM USE

The School Board provides a computer system, including the internet, to promote educational excellence by facilitating learning, resource sharing, innovation and communication. The term computer system includes, but is not limited to, hardware, software, data, communication lines and devices, terminals, display devices, printers, CD, DVD and other media devices, tape or flash drives, storage devices, servers, mainframe and personal computers, tablets, laptops, telephones, cameras, projectors, interactive whiteboards/panels, audio-visual equipment, multimedia devices, workstations, remote network access, cloud services, the internet and other electronic services and internal or external networks. This includes any device that may be connected to or used to connect to the school division's network or electronically stored division material.

All use of the division's computer system must be (1) in support of education and/or research, or (2) for legitimate ~~school~~ division business. Use of the computer system is a privilege, not a right. Inappropriate use may result in cancellation of those privileges, disciplinary action, and/or legal action. Any communication or material generated using the computer system, including electronic mail, social media posts, instant or text messages, tweets, and other files, including communications and materials deleted from a user's account, may be monitored, read, and/or archived by division staff.

This policy applies to all users of the division's computer system. By using or accessing the computer system, the user agrees to abide by this policy and the Technology Use Guidelines established by the superintendent.

The superintendent is responsible for establishing Technology Use Guidelines, containing the appropriate uses, ethics and protocols for use of the computer system. The superintendent is also responsible for reviewing and updating, as necessary, the Guidelines at least every two years. It is the user's responsibility to know and follow this policy and the Technology Use Guidelines.

The Guidelines include:

(1) a prohibition against use of the division's computer equipment and communications services for sending, receiving, viewing or downloading illegal material via the internet;

(2) provisions, including the selection and operation of a technology protection measure for the division's computers having internet access to filter or block internet access through such computers, that seek to prevent access to:
   a. child pornography as set out in Va. Code § 18.2-374.1:1 or as defined in 18 U.S.C. § 2256;
   b. obscenity as defined by Va. Code § 18.2-372 or 18 U.S.C. § 1460; and
   c. material that the school division deems to be harmful to juveniles as defined in Va. Code § 18.2-390, material that is harmful to minors as

defined in 47 U.S.C. § 254(h)(7)(G), and material that is otherwise inappropriate for minors;

(3) provisions establishing that the technology protection measure is enforced during any use of the division's computers;

(4) provisions establishing that all usage of the computer system may be monitored;

(5) provisions designed to educate students and employees about appropriate online behavior, including interacting with students and other individuals on social networking websites, blogs, in chat rooms, and cyberbullying awareness and response;

(6) provisions designed to prevent unauthorized online access by minors, including "hacking" and other unlawful online activities;

(7) provisions requiring every user to protect the security of information necessary to access the computer system, such as usernames and passwords, and prohibiting the sharing of passwords;

(8) provisions prohibiting the unauthorized disclosure, use, and dissemination of photographs and/or personal information of or regarding minors; and

(9) a component of internet safety for students that is integrated in the division's instructional program.

Use of the school division's computer system must be consistent with the educational or instructional mission or administrative function of the division as well as the varied instructional needs, learning styles, abilities and developmental levels of students.

The division's computer system is not a public forum.

Users of the division's computer system have no expectation of privacy for use of the division's resources or electronic devices including non-division owned devices while connected to division networks or computer resources.

Software and/or services may not be installed or downloaded on the division's computer system without the prior approval of the superintendent or superintendent's designee.

The failure of any user to follow the terms of this policy or the Technology Use Guidelines may result in loss of computer system privileges, disciplinary action, and/or appropriate legal action. Users of the system agree to indemnify the School Board for any losses, costs, or damages relating to or arising out of any violation of this policy or the Technology Use Guidelines.

The School Board is not responsible for any information that may be lost, damaged or unavailable when using the computer system or for any information retrieved via the internet. Furthermore, the School Board is not responsible for any unauthorized charges or fees resulting from access to the computer system.

The School Board reviews and amends, if necessary, this policy every two years.

Adopted:

_____

_____

Legal Refs: 18 U.S.C. §§ 1460, 2256.
47 U.S.C. § 254.

Code of Virginia, 1950, as amended, §§ 18.2-372, 18.2-374.1:1, 18.2-390, 22.1-23.3, 22.1-70.2, and 22.1-78.

Cross Refs.:		
	ECAB	Vandalism
	EGAA	Reproduction and Use of Copyrighted Materials
	GBA/JHFA	Prohibition Against Harassment and Retaliation
	GCPD	Professional Staff Discipline
	GCQB	Staff Research and Publishing
	JFC	Student Conduct

MILITARY LEAVE AND BENEFITS

Leave

All employees of BLANK School Board who are members of the state or federal military reserves are entitled to leaves of absence from their duties on all days during which they are engaged in federally funded military duty, including training duty, or when called forth by the Governor.

Immediately upon receipt of official notice to report for duty, the employee will notify ~~his or her supervisor~~ _____[1] of the need for military leave. A copy of the official orders must accompany the leave request.

Pay/Paid Leave

All employees on military leave receive up to ~~15~~ 21 days paid leave per federally funded tour of duty. When possible, military leave for employees on less than a 12 month contract should be arranged during non-duty hours.

An employee who is scheduled for a physical examination for military service during working hours, including but not limited to pre-induction physicals, receives paid leave.

In addition, full-time employees of the BLANK School Division whose active duty service with the regular armed forces of the United States or the National Guard or other reserve component requires the employee's absence from employment receive supplemental pay in the amount of _____[2] if the employee's military compensation is less than the regular salary paid to the employee by the school division.

The employee will be permitted, upon request, to use any vacation, annual, or similar leave that had accrued at the time military leave began.

Except as outlined above, military leave is unpaid.

Benefits

Health Benefits

If the employee so desires, the employee and the employee's dependents may continue to participate in the division's group health plan for up to 24 months while the employee is on military leave. The employee must notify INSERT POSITION TITLE if

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Each school board should specify the person or department, such as the employee's supervisor or the human resources department, to whom notice should be given.

[2] Each school board must decide the amount of supplemental pay it provides.

the employee wants to continue participation in the division's group health plan. Employees who elect to continue on the division's health plan will be responsible for the following payments:[3] INSERT LOCALLY REQUIRED PAYMENTS HERE

Retirement Benefits

An employee reemployed after military leave will be treated as not having incurred a break in service. The period of military leave will be considered service to the division for purposes of vesting and benefit accrual. The division is responsible for its pension plan funding obligation. The division is not required to make its contribution until the employee is reemployed.

The employee is allowed, but not required, to make up the employee's contributions to a contributory plan. The employee may repay ~~his or her~~ employee contributions for a period of up to three times the period of military service, but not to exceed five years. If the employee's retirement plan is contributory and the employee does not make up the employee's contributions, the employee will not receive the employer match or the accrued benefit attributable to the employee's contribution because the employer is required to make contributions that are contingent on the employee's contributions.

The employer and employee contribution will be calculated on the rate of pay the employee would have received but for the absence to serve military duty.

Reemployment

An employee who is entitled to military leave by reason of service in the federal military reserves is entitled to be reemployed by the School Board as long as the employee

- has given advance notice of the need for military leave (unless notice is precluded by military necessity or is otherwise impossible or unreasonable);
- has not been absent ~~from his or her job~~ for more than five years; and
- returns to work as outlined below.

If the employee was absent from work for

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[3] Federal law specifies the amounts which employees on military leave may be required to pay to continue their coverage under their civilian employers' health plans. If the employee performs military service for 31 days or more, the employee may be required to pay up to 102% of the full premium under the plan. That amount represents the employer's share plus the employee's share plus 2% to cover administrative costs. Employees who perform military service for less than 31 days may be required to pay up to the amount of the employee share, if any, for such coverage. Each school board should decide what amount it will require its employees to pay while on military leave and include that information in this policy. The school board may elect to continue to provide any health insurance or other benefits.

- less than 31 days, the employee must report back to work by the beginning of the next regularly scheduled work period after a reasonable amount of time to arrive home, rest and report to work;
- more than 30 days but less than 181 days, the employee must submit an application for reemployment within 14 days after the completion of service;
- more than 180 days, the employee must submit an application for reemployment within 90 days after the completion of service.

Employees who are entitled to military leave due to service in the Virginia military reserves must make written application for reemployment within ~~(1) 14 days of release from duty or from hospitalization following release if the length of the employee's absence by reason of service in the uniformed services does not exceed 180 days or (2) 90 days of his release from duty or from hospitalization following release if the length of the employee's absence by reason of service in the uniformed services exceeds 180 days.~~

- 14 days of release from duty or from hospitalization following release if the length of the employee's absence by reason of service in the uniformed services does not exceed 180 days, or
- 90 days of release from duty or from hospitalization following release if the length of the employee's absence by reason of service in the uniformed services exceeds 180 days.

Upon returning from duty, an employee will be restored to the same job ~~he~~ the employee held before leaving or to a comparable job. The School Board is not obligated to reemploy persons returning from military leave in certain unusual situations specified by state and federal law.

Termination after Reemployment

A person who is reemployed after returning from more than 30 days of military duty will not be discharged except for cause

- within one year after the date of reemployment, if the person's period of military service before the reemployment was more than 180 days; or
- within 180 days after the date of reemployment, if the person's period of military service before the reemployment was more than 30 days but less than 181 days.

Discrimination Against Members of Military Reserves Prohibited

Members of the military reserves will not be denied initial employment, reemployment, retention in employment, promotion, or any benefit of employment on the basis of that membership.

Adopted:

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Legal Refs: 38 U.S.C. §§ 4312, 4313, 4316, 4317.

20 C.F.R. §§ 1002.259, 1002.261, 1002.262, 1002.267.

Code of Virginia, 1950, as amended, §§ 22.1-289.2, 44-93, 44-93.1, 44-93.3, 44-93.4, 44-102.1.

PROFESSIONAL STAFF ASSIGNMENTS AND TRANSFERS

Principals and other supervisory personnel may submit recommendations to the superintendent for the appointment, assignment, promotion, transfer and dismissal of all personnel assigned to their supervision.

Upon recommendation of the superintendent, the BLANK School Board ~~shall place~~ places all employees within the various schools and facilities located in the school division. The superintendent has the authority to assign ~~such~~ employees to their respective positions within the school or facility wherein they have been placed by the School Board.

The superintendent may also reassign any ~~such~~ employee for that school year to any school or facility within ~~such~~ the division, provided no change or reassignment during a school year ~~shall~~ will affect the salary of such employee for that school year. However, no one will be employed in or reassigned to a situation where a family member, as defined in Policy GCCB Employment of Family Members, is directly responsible for that employee's supervision.

Any employee seeking a transfer of assignment to another work location for the next school year must make a request in writing to the superintendent or the superintendent's designee, with copies to the current supervisor, not later than ~~April 1.~~ _____.[1] This type of request, if granted, will be considered a voluntary transfer. A change of assignment within an immediate work station is the responsibility of the immediate supervisor.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-293, 22.1-295, 22.1-297.

Cross Ref: GCCB Employment of Family Members

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The school board should establish the applicable date.

PROFESSIONAL STAFF ASSIGNMENTS AND TRANSFERS

A. Assignment.

The superintendent assigns employees to positions consistent with their abilities.

1. Administrators and supervisors other than ~~principals~~ principals, assistant principals and teachers

   Assignment of administrative positions shall be based upon leadership skills, scholarship, character, special abilities or skills, and competence.

2. Principals, assistant principals and teachers

   The superintendent is authorized to assign to their respective positions in the school wherein they have been placed by the School Board all teachers, principals and assistant principals.

B. Reassignments/Transfers

The superintendent may reassign any teacher, principal or assistant principal for that school year to any school within the division provided no change or reassignment during a school year ~~shall~~ will affect the salary of such teacher, principal or assistant principal for that school year. Teachers may request a change of assignment within the areas of their certification. The ~~administration shall develop~~ superintendent is responsible for developing procedures for the handling of voluntary ~~teacher~~ transfer requests.

As used in this policy, "supervisor" means a person who holds an instructional supervisory position as specified in the regulations of the Board of Education and who is required to hold a license as prescribed by the Board of Education.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-294, 22.1-297.

RESIGNATION OF STAFF MEMBERS

The superintendent is authorized to approve resignations of employees. Any resignation must be in writing.

A teacher may resign after June 15 of any school year with the approval of the superintendent. The teacher shall request release from contract at least two weeks in advance of the intended date of resignation. Such request shall be in writing and state the cause of the resignation. The teacher may, within one week, withdraw a request to resign. Upon the expiration of the one week period, the superintendent shall notify the School Board of the decision to accept or reject the resignation. The School Board, within two weeks, may reverse the decision of the superintendent. In the event that the Board or the superintendent declines to grant the request for release on the grounds of insufficient or unjustifiable cause, and the teacher breaches such contract, disciplinary action, which may include written reprimand, suspension, or revocation of the teacher's license, may be taken pursuant to regulations prescribed by the Board of Education.

Other employees who wish to terminate their employment must give notice at least ten school days prior to their desired separation date. Notice should be given to the employee's immediate supervisor, who will inform the superintendent. The superintendent will inform the School Board of the resignation at its next regular meeting.

Adopted:

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-304.

Cross Refs.: GCPD Professional Staff Discipline
GDB Support Staff Employment Status

SCHOOL LIBRARIES/MEDIA CENTERS

Each school ~~shall maintain~~ maintains an organized library media center as the resource center of the school and ~~provide~~ provides a unified program of media services and activities for students and teachers before, during and after school. The library media center ~~shall contain~~ contains hard copy, electronic technological resources, materials, and equipment that are sufficient to meet research, inquiry, and reading requirements of the instructional program and general student interest.

Each school provides a variety of materials, resources and equipment to support the instructional program.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:3.

8 VAC 20-131-190.

Cross Refs.:		
	IIA	Instructional Materials
	IIAB	Supplementary Materials Selection and Adoption

ACCEPTABLE COMPUTER SYSTEM USE

The School Board provides a computer system, including the internet, to promote educational excellence by facilitating learning, resource sharing, innovation and communication. The term computer system includes, but is not limited to, hardware, software, data, communication lines and devices, terminals, display devices, printers, CD, DVD and other media devices, tape or flash drives, storage devices, servers, mainframe and personal computers, tablets, laptops, telephones, cameras, projectors, interactive whiteboards/panels, audio-visual equipment, multimedia devices, workstations, remote network access, cloud services, the internet and other electronic services and internal or external networks. This includes any device that may be connected to or used to connect to the school division's network or electronically stored division material.

All use of the division's computer system must be (1) in support of education and/or research, or (2) for legitimate ~~school~~ division business. Use of the computer system is a privilege, not a right. Inappropriate use may result in cancellation of those privileges, disciplinary action, and/or legal action. Any communication or material generated using the computer system, including electronic mail, social media posts, instant or text messages, tweets, and other files, including communications and materials deleted from a user's account, may be monitored, read, and/or archived by division staff.

This policy applies to all users of the division's computer system. By using or accessing the computer system, the user agrees to abide by this policy and the Technology Use Guidelines established by the superintendent.

The superintendent is responsible for establishing Technology Use Guidelines, containing the appropriate uses, ethics and protocols for use of the computer system. The superintendent is also responsible for reviewing and updating, as necessary, the Guidelines at least every two years. It is the user's responsibility to know and follow this policy and the Technology Use Guidelines.

The Guidelines include:

(1) a prohibition against use by division employees and students of the division's computer equipment and communications services for sending, receiving, viewing or downloading illegal material via the internet;

(2) provisions, including the selection and operation of a technology protection measure for the division's computers having internet access to filter or block Internet access through such computers, that seek to prevent access to:
   a. child pornography as set out in Va. Code § 18.2-374.1:1 or as defined in 18 U.S.C. § 2256;
   b. obscenity as defined by Va. Code § 18.2-372 or 18 U.S.C. § 1460; and
   c. material that the school division deems to be harmful to juveniles as defined in Va. Code § 18.2-390, material that is harmful to minors as

defined in 47 U.S.C. § 254(h)(7)(G), and material that is otherwise inappropriate for minors;

(3) provisions establishing that the technology protection measure is enforced during any use of the division's computers;

(4) provisions establishing that all usage of the computer system may be monitored;

(5) provisions designed to educate students and employees about appropriate online behavior, including interacting with students and other individuals on social networking websites, blogs, in chat rooms, and cyberbullying awareness and response;

(6) provisions designed to prevent unauthorized online access by minors, including "hacking" and other unlawful online activities.;

(7) provisions requiring every user to protect the security of information necessary to access the computer system, such as usernames and passwords, and prohibiting the sharing of passwords;

(8) provisions prohibiting the unauthorized disclosure, use, and dissemination of photographs and/or personal information of or regarding minors; and

(9) a component of internet safety for students that is integrated in the division's instructional program.

Use of the school division's computer system shall be consistent with the educational or instructional mission or administrative function of the division as well as the varied instructional needs, learning styles, abilities and developmental levels of students.

The division's computer system is not a public forum.

Users of the division's computer system have no expectation of privacy for use of the division's resources or electronic devices including non-division owned devices while connected to division networks or computer resources.

Software and/or services may not be installed or downloaded on the division's computer system without the prior approval of the superintendent or superintendent's designee.

The failure of any user to follow the terms of this policy or the Technology Use Guidelines may result in loss of computer system privileges, disciplinary action, and/or appropriate legal action. Users of the system agree to indemnify the School Board for any losses, costs, or damages relating to or arising out of any violation of this policy or the Technology Use Guidelines.

The School Board is not responsible for any information that may be lost, damaged or unavailable when using the computer system or for any information retrieved via the Internet. Furthermore, the School Board is not responsible for any unauthorized charges or fees resulting from access to the computer system.

The School Board reviews and amends, if necessary, this policy every two years.

Adopted:

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Legal Refs: 18 U.S.C. §§ 1460, 2256.

47 U.S.C. § 254.

Code of Virginia, 1950, as amended, §§ 18.2-372, 18.2-374.1:1, 18.2-390, 22.1-23.3, 22.1-70.2, and 22.1-78.

Cross Refs.:		
	ECAB	Vandalism
	EGAA	Reproduction and Use of Copyrighted Materials
	GBA/JHFA	Prohibition Against Harassment and Retaliation
	GCPD	Professional Staff Discipline
	GCQB	Staff Research and Publishing
	JFC	Student Conduct

COLLEGE AND CAREER READINESS

Each middle and secondary school provides for the early identification and enrollment of students in a program with a range of educational and academic experiences related to college and career readiness in and outside the classroom, including an emphasis on experiences that will motivate disadvantaged and minority students to prepare for a career or postsecondary education.

Each elementary, middle, and secondary school provides for the identification by all students of personal interests and abilities to support planning for postsecondary opportunities and career preparation. Such support includes provision of information concerning exploration of career cluster areas in elementary schools, and course information and planning for college preparation programs, opportunities for educational and academic experiences in and outside the classroom, including internships and work-based learning, and the multiple pathways to college and career readiness in middle and high school.

Beginning in the elementary school years, students explore the different occupations associated with career clusters and select an area or areas of interest. Students begin the development of an academic and career plan portfolio (ACPP) in elementary grades to include information about interests, values such as dependability and responsibility, and skills supporting decisions about their future interests and goals. The information contained in the ACPP serves as the foundation for creating the Academic and Career Plan (ACP) in grade 7.

In middle school, students complete a locally selected career interest inventory and select a career pathway. To support development of the ACP, students complete at least one course in career investigation selected from the career and technical education state-approved list, or a school division-provided alternative means of delivering the career investigation course content, provided that the alternative is equivalent in content and academic rigor.

The School Board may require such courses in career investigation at the high school level as it deems appropriate, subject to approval by the Board of Education. The School Board may require such courses in career investigation at the elementary school level as it deems appropriate.

All schools continue development of a personal ACP with each seventh-grade student with completion by the end of the fall semester of the student's eighth-grade year. The components of the ACP include the student's program of study for high school graduation and a postsecondary career pathway based on the student's academic and career interests. In high school, a career-related learning experience is chosen by the student and documented in the ACP.

The ACP is developed in accordance with guidelines established by the Board of Education and signed by the student, student's parent or guardian, and school official or

officials designated by the principal. The ACP is included in the student's record and is reviewed and updated annually. Lists, as compiled annually by the Department of Education and provided to the School Board, of 1) the top 100 professions in Virginia by median pay and the education, training and skills required for each such profession and 2) the top 10 degree programs at institutions of higher education in Virginia by median pay of program graduates are included as part of each student's ACP.

Beginning in the middle school years, students are counseled on opportunities for beginning postsecondary education and opportunities for obtaining industry certifications, occupational competency credentials, or professional licenses in a career and technical education field prior to high school graduation as described in Policy LEB Advanced/Alternative Courses for Credit. Such opportunities include access to at least three Advanced Placement (AP), International Baccalaureate (IB), or Cambridge courses or three college-level courses for degree credit pursuant to 8 VAC 20-131-100. Students taking advantage of such opportunities are not denied participation in school activities for which they are otherwise eligible. Wherever possible, students are encouraged and afforded opportunities to take college courses simultaneously for high school graduation and college degree credit (dual enrollment), under the following conditions:

a. Written approval of the high school principal prior to participation in dual enrollment must be obtained;
b. The college must accept the student for admission to the course or courses; and
c. The course or courses must be given by the college for degree credits (no remedial courses will be accepted).

Information that assists high school students in making informed decisions about their futures after graduating from high school and ensures that such students are aware of the costs and benefits of different educational and certificate programs, as collected and compiled by the Virginia Department of Education in consultation with the State Council of Higher Education for Virginia, is readily available to each high school student. The information is distributed to each high school student who expresses an interest in attending an institution of higher education or completing a training program.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ ~~22.1-206.1,~~ 22.1-206.2, 22.1-253.13:1, 22.1-253.13:3.

8 VAC 20-131-140.

Cross Ref.:		
	IGAD	Career and Technical Education
	IJ	Guidance and Counseling Program
	JO	Student Records

ALTERNATIVE PATHS TO ATTAINING STANDARD UNITS OF CREDIT

~~Students who enroll in high school as freshmen before July 1, 2018, as sophomores before July 1, 2019, as juniors before July 1, 2020 or as seniors before July 1, 2021~~ In order to be awarded a diploma, secondary school students are required to earn standard and verified units of credit as specified in the regulations of the Board of Education. A "standard unit of credit" or "standard credit" is a credit awarded for a course in which the student successfully completes 140 clock hours of instruction and the requirements of the course. The BLANK School Board recognizes that instruction, learning and outcomes equivalent to those achieved in 140 clock hours of instruction can be attained in a variety of ways. Therefore, the School Board waives the requirement that a student receive 140 clock hours of instruction to earn a standard unit of credit as provided below.[1] The total number of standard credits that can be achieved via the waiver option is ___[2]. Students may earn fractional credits via waiver.

Waivers are available for all secondary courses including Board of Education approved courses, Career and Technical education courses and local elective courses. Elective courses must be approved by the School Board, be explicitly described in the division's secondary course of study and have clearly defined and publicly available learning objectives commensurate in scope and detail with state learning standards and competencies.

In order to attain a standard unit of credit by means of a waiver of the 140 clock hour requirement

- the outcomes of the work for which standard credit is awarded must be equal to progress and learning achieved in 140 clock hours of instruction;
- upon completion of the assigned work for the course, a student must have demonstrated mastery by meeting specific objectives and performance requirements of the course that match or exceed the expectations of students who have received 140 clock hours of instruction with similar standards, competencies or objectives; and
- the evidence of mastery of the pertinent content and skills for a student receiving a waiver must be fully documented, retained securely by the school division and available for review by the Virginia Department of Education (VDOE) on request.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] This policy is optional. School boards which elect not to waive the requirement that a student receive 140 clock hours of instruction to earn a standard unit of credit should not adopt this policy.

[2] Each school board must define the number of credits that may be earned via waiver of the 140 clock hour requirement.

Procedures

Criteria for awarding a waiver of the 140 clock hour requirement for the course must be clear, objective and clearly communicated to the student and the student's parents prior to a student embarking on the effort.

The consequences of standard credits achieved by waiver with regard to class rank, grade point average and extracurricular eligibility must also be clearly defined and communicated to students and parents before a student embarks on the effort.

A student must receive approval from the school principal[3] before pursuing the work, task or assessment that is required to meet the waiver criteria.

Students who meet the following criteria are eligible to seek standard units of credit via waiver of the 140 clock hour requirement:_____.[4]

Miscellaneous

The superintendent will identify a process for developing accommodations for students with limited English proficiency.

Pursuit of credit by waiver by students with disabilities will be prescribed by the student's Individualized Education Program (IEP) or 504 Plan.

Students who attain credit by waiver of the 140 clock hour requirement **SELECT ONE** (will receive a grade for the course) **OR** (will not receive a grade for the course. The course will be graded on a pass/fail basis).

The fact that a student has received credit via waiver **SELECT ONE** (will) **OR** (will not) be reflected on the student's transcript.

A student who is pursuing credit via waiver is enrolled in the relevant course for purposes of determining eligibility for extracurricular activities.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[3] The school board may select someone other than the principal to make these decisions. If someone else is chosen, their position title should be substituted for "principal".

[4] The Board of Education Guidelines suggest that the eligibility criteria include current and prior academic performance, student demonstrated readiness and/or recommendations by school staff or other knowledgeable adults. School boards may also include alternate or additional criteria.

Waiver Pathway Options[5]

Waivers are available by three pathways.

1. Courses that award a standard credit and have less than 140 clock hours of instruction

For students attaining standard units of credit by this waiver method, the school division maintains documentation based on this policy that defines its rationale for the reduction of instructional time and substantive evidence that it provides equivalent instruction with equivalent outcomes in the reduced clock hours.

2. Independent study, work sample portfolio, demonstrated performance and locally developed or Standards of Learning assessment

Evidence of the student's learning must encompass a comprehensive assemblage of media products, artifacts, and performance that demonstrates the student has mastered academically rigorous material and meets or exceeds approved learning standards, competencies or objectives for the course.

The required content and evaluative criteria for the products must be defined prior to the advent of student work and based on the same objectives as the standard course.

The assemblage of evidence and overall process must be managed by a licensed and endorsed teacher in the area of the coursework with a series of program checkpoints throughout a specified timeline for the study. The checkpoints and timeline must be clearly articulated and communicated to the student.

The managing teacher[6] must determine whether the work is of commensurate depth and quality as work performed in the traditional secondary classroom and meets predefined evaluative criteria communicated to the student.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[5] Each school board may elect to permit students to attain standard units of credit via one or more of the three Waiver Pathway Options. Boards which decide to use only one or two of the Waiver Pathway Options should not adopt the sections of the policy relevant to the other Options.

[6] The School Board may assign these responsibilities to someone other than the managing teacher.

The student must meet a predefined performance level on a locally-developed assessment for the coursework. This may be an oral examination, performance (e.g., recital/concert), written test or some other objective tool or process developed by the school division. Applicable Standards of Learning assessments may also be used for this purpose.

3. Demonstrated achievement via national or international assessments

The assessment must:

- have a standardized administration;
- be determined to be valid and reliable by an external body;
- be used in other states or internationally; and
- be scored independently of the school division.

Before a waiver may be granted under this option, the division must have completed a rigorous review of the assessment, in accordance with this policy, and determined that it is aligned with the course objectives for which the waiver is being requested. The division determines a qualifying score for awarding a standard credit that equates with mastery of the course content and skills and communicates that score to the student.

The student must provide evidence to the school principal or the principal's designee through performance, product, interview and/or school staff professional judgment that the student has some command of the course content and should be allowed to demonstrate mastery-level performance for a standard credit.

The superintendent will develop a process for determining a qualifying score for awarding a standard credit that equates with mastery of the course content and skills.

A student may attempt to achieve the qualifying score ___ times per ___.[7]

If the division selects an assessment that has a monetary cost, it will ensure equitable access to this option for all students.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[7] Each school board must determine how many times a student can attempt to achieve the qualifying score and must also specify the period of time during which the attempts may be made. In making this determination, the board should consider the requirement that the assessments must have standardized administrations.

Appeal Process

The superintendent shall appoint a review panel comprised of at least three educators to resolve disputes regarding the attainment of standard units of credit via waivers in accordance with this policy. Different panels may be appointed for individual schools or groups of schools.

The panel may review whether a student was properly denied permission to seek a standard unit of credit via waiver and whether a student was properly denied a standard unit of credit after having been determined to be eligible to seek the standard unit of credit via waiver

Based on the evidence it reviews, the review panel may:

- award the standard credit
- deny the standard credit
- make additional assignments prior to determining whether to award the standard credit

The School Board must choose one of the following statements:

The decision of the review panel will be final.

OR

The decision of the review panel may be appealed to _____.[8] Any appeal must be filed within ___ days of the decision of the review panel. The appeal will be decided within _____ days from the time it is filed.

Continuing Role of State Assessments

While the division may use the Standards of Learning assessments for awarding a standard credit as outlined above, the Standards of Learning assessments will continue to be used in their traditional role as determiners of awarding verified credits.

Adopted:

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Legal Refs: Code of Virginia, 1950, as amended, § 22.1-253.13:4.

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[8] In addition to the information to be included in this and the following sentences, the school board may want to specify what evidence will be considered on appeal, whether only the student, or others, can present that evidence and whether arguments will be heard.

8 VAC 20-131-110.

Guidelines for Graduation Requirements; Local Alternative Paths to Standard Units of Credit, Virginia Board of Education (Oct. 2015).

Cross Refs:	IAA	Notification of Learning Objectives
	IGBG	Homebound, Correspondence and Alternative Means of Instruction
	IGBGA	On Line Courses and Virtual School Programs
	IGBF	English Learners
	IKEB	Acceleration
	IKF	The Virginia Assessment Program and Graduation Requirements
	IKFA	Locally Awarded Verified Credits
	JO	Student Records
	LEB	Advanced/Alternative Courses for Credit

STUDENT FEES, FINES AND CHARGES

The School Board charges student fees and takes action to recover funds for the loss of or damage to School Board property in accordance with the state and federal law. No fee may be charged unless it has been approved by the School Board.

The School Board provides, free of charge, such textbooks as are required for courses of instruction for each child attending public schools. Consumable materials such as workbooks, writing books, and drawing books may be purchased by the School Board and either provided to students at no cost or sold to students at a retail price not to exceed seven percent added to the publisher's price. If sold, the School Board ~~shall ensure~~ ensures that workbooks, writing books, and drawing books are furnished to students who are unable to afford them at a reduced price or free of charge. Fees ~~will not be~~ are not charged to students for instructional materials, textbooks, or other materials used by a School Board employee that are not directly used by a public school student.

The following fees are charged.

INSERT LIST OF FEES CHARGED IN THE DIVISION, INCLUDING THE MAXIMUM FEE AMOUNT[1]. A LIST OF ALLOWABLE FEES FOLLOWS.

Fees may be charged for 1) optional services such as parking or locker rental; 2) student-selected extracurricular activities; 3) class ~~dues~~ dues;[2] 4) field trips or educationally-related programs that are not required instructional activities; 5) fees for musical instruments, as long as the instruction in the use of musical instruments is not part of the required curriculum; 6) distance learning classes for enrichment which are not necessary to meet the requirements for a diploma; 7) summer school, unless the classes are required for remediation as prescribed by the Standards of Quality; 8) overdue or lost or damaged library books; 9) lost or damaged textbooks; 10) consumable materials such as workbooks, writing books, drawing books and fine arts materials and supplies; however, workbooks, writing books, drawing books and fine arts materials and supplies must be furnished to students who are unable to afford them at a reduced price or free of charge; fees may not be charged to students for instructional materials, textbooks, or other materials that are not directly used by a public school student; 11) the behind-the-wheel portion of the driver's education program; 12)

FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The fee schedule must be uniform throughout the school division. The fee schedule may specify different fees at the elementary, middle and high school levels.

[2] Class dues are not mandatory. If class dues are charged, the school board specifies the kinds of programs and activities the dues cover.

a fee not to exceed a student's pro rata share of the cost of providing transportation for voluntary extracurricular activities; and 13) the preparation and distribution of official paper copies of student transcripts; a reasonable number of copies of official paper copies must be provided for free before a charge is levied for additional official copies; official electronic copies of student transcripts must be provided for free.

Fees may not be charged 1) as a condition of school enrollment, except for students who are not of school age or who do not reside within the jurisdiction; 2) for instructional programs and activities, or materials required for instruction, except as specified in by 8 VAC 20-720-80.H; 3) for textbooks or textbook deposits; however, a reasonable fee or charge for lost or damaged textbooks may be charged; 4) for pupil transportation to and from school; or 5) for summer school programs or other forms of remediation required by the Standards of Quality.

Fees are reduced or waived for economically disadvantaged students and students whose families are undergoing economic hardships and are financially unable to pay them, including but not limited to, families receiving unemployment benefits or public assistance, including Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Supplemental Security Income (SSI) or Medicaid; foster families caring for children in foster care; and families that are homeless.

Each time a fee is charged, notice ~~will be~~ is given that a fee waiver may be requested. The notice ~~will include~~ includes directions as to how to apply for a waiver.

This policy ~~will be~~ is provided to parents annually and posted on the division's website.

The consequences for nonpayment of fees include exclusion from the activity related to the fee.[3]

No student's report card, diploma or class schedule ~~will be~~ is withheld because of nonpayment of fees or charges. No student ~~will be~~ is suspended or expelled for nonpayment of fees or charges.

The School Board upon recommendation of the superintendent may take action against a pupil or the pupil's parent for any actual loss, breakage, or destruction of or failure to return property owned by or under the control of the School Board, caused or committed by such pupil in pursuit of ~~his~~ the pupil's studies. Such action may include

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FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[3] The school board should also include any other consequences.

seeking reimbursement from a pupil or pupil's parent for any such loss, breakage, or destruction of or failure to return school property.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 8.01-43, 22.1-6, 22.1-243, 22.1-280.4.

8 VAC 20-720-80.

Cross Refs.: ECAB Vandalism
IIA Instructional Materials

EDUCATION AGENCY RELATIONS GOALS

The BLANK School Board supports the endeavors of other educational institutions whose goals are compatible with those of the division.

To the extent appropriate, the school division utilizes the resources of other educational institutions for the benefit of its students and the development of its staff.

The school division cooperates with educational institutions and agencies in selected areas of research and experimentation which have the potential to increase the effectiveness of teacher preparation or staff development and/or which directly improve the local instructional program. To protect students and teachers from unnecessary intrusions that may disrupt instruction and regular school activities, requests for college students and professors to observe classes or otherwise interact with students or division personnel must be submitted directly to the superintendent or superintendent's designee.

The school division strives to improve the climate for education, particularly with reference to expanding the fiscal base, providing for efficient expenditure of funds, and bringing about state or federal legislation which improves education or contributes to division goals.

The school division cooperates with professional educational organizations whose goals are compatible with those of the division.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:

EGAA	Reproduction and Use of Copyrighted Materials
GCQB	Staff Research and Publishing
JHDA	Human Research
JOB	Administration of Surveys and Questionnaires
~~LEA~~	~~Student Teachers~~

RELATIONS WITH EDUCATIONAL ACCREDITATION AGENCIES

All BLANK Public Schools are accredited according to standards developed by the Board of Education. The School Board reports the accreditation status of each school in the division annually in a public session of a board meeting.

The School Board recognizes individual schools under the ~~Virginia Index of Performance (VIP) program~~ Exemplar School Recognition Program established by the Board of Education to recognize and reward ~~fully accredited~~ schools that ~~make significant progress toward achieving advanced proficiency levels in reading, mathematics, science, and history and social science, and other indicators of school and student performance~~ exceed requirements established by the Board of Education or show continuous improvement on academic and school quality indicators and schools that implement effective, innovative practices that are aligned with Virginia's goals for public education. The recognition may include public announcements, media releases, and other appropriate recognition.

The School Board may ask the Board of Education for release from state regulations or, on behalf of one or more of its schools, for approval of an Individual School Accreditation Plan for the evaluation of the performance of one or more of its schools as authorized for certain other schools by the Standards ~~of~~ for Accreditation. A request for a waiver from state regulations that are not (i) mandated by state or federal law or (ii) designed to promote health or safety will be made by the superintendent and ~~chairman~~ chair of the School Board on behalf of the School Board. The waiver request will describe how release from state regulations is designed to increase the quality of instruction and improve the achievement of students in the affected school or schools.

The School Board, by the superintendent and ~~chairman~~ chair of the School Board, may also request that the Board of Education grant waivers of specific requirements in Va. Code § 22.1-253.13:2, permitting the School Board to assign instructional personnel to the schools with the greatest needs, so long as the school division employs a sufficient number of personnel divisionwide to meet the total number required by Va. Code § 22.1-253.13:2 and all pupil/teacher ratios and class size maximums set forth in subsection C of Va. Code § 22.1-253.13:2 are met. In its request, the School Board will demonstrate that the waivers from specific Standards of Quality staffing standards will increase the quality of instruction and improve the achievement of students in the affected school or schools.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-253.13:3, 22.1-253.13:9.

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Rigor • Relevance • Relationships
TAZEWELL County Public Schools

Christopher B. Stacy, Ed.D., Division Superintendent

School Board Members
Erik Robinson, Chair
Chris Moir, Vice-Chair
Irene Mullins
Donna Whittington
David Woodard

March 13, 2023

SUBJECT: **Superintendent's Update**

ENCLOSURE: NA

SUMMARY: Dr. Stacy will share various updates with Board members.

RECOMMENDATION: NA

TAZEWELL COUNTY PUBLIC SCHOOLS
MEMBERSHIP SUMMARY
February 2023

	MEMBERSHIP														ATTENDANCE	
SCHOOL	**K**	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**TOTAL**	**ADA**	**% ATT**
Graham High										147	121	125	122	515	479.7	92.80
Richlands High										169	154	149	149	621	570.3	91.68
Tazewell High										142	134	124	130	530	498.1	94.02
Subtotal	0	0	0	0	0	0	0	0	0	458	409	398	401	1666		92.77
Graham Middle							90	127	147					364		#DIV/0!
Richlands Middle							173	155	146					474	439.5	92.44
Tazewell Middle							127	125	116					368	341.4	92.72
Subtotal	0	0	0	0	0	0	390	407	409	0	0	0	0	1206		92.56
Abbs Valley Elementary	20	28	19	16	26	14								123	111.6	91.59
Cedar Bluff Elementary	63	66	64	57	51	62								363	338.7	93.18
Dudley Primary	124	101	103											328	302.8	92.12
Graham Intermediate				92	92	84								268	254.7	94.05
Richlands Elementary	78	95	87	85	73	82								500	459.7	92.44
Tazewell Primary	120	131	128											379	348.3	91.95
Tazewell Intermediate				114	119	116								349	329.5	94.43
Subtotal														2310		92.87
TOTALS	405	421	401	364	361	358	390	407	409	458	409	398	401	**5182**		92.78

PreK:	
Abbs Valley	17
Cedar Bluff	19
Dudley Primary	26
Richlands Elementary	49
Tazewell Primary	45
Total PreK	**156**

Total K-12:	5182
Total PreK:	156
Division Total: PK-12	**5338**

Tazewell County Public Schools

Membership Report 2022-2023

SCHOOL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Graham High	531	534	530	525	522	519	515				
Richlands High	654	635	632	632	628	626	621				
Tazewell High	539	538	535	535	534	535	530				
Subtotals	1724	1707	1697	1692	1684	1680	1666	0	0	0	0
Graham Middle	380	372	370	365	364	366	364				
Richlands Middle	497	495	493	485	481	477	474				
Tazewell Middle	374	369	370	371	369	370	368				
Subtotals	1251	1236	1233	1221	1214	1213	1206	0	0	0	0
Abbs Valley Elementary	139	139	139	139	139	139	140				
Cedar Bluff Elementary	386	388	388	384	385	381	382				
Dudley Primary	356	357	353	354	356	355	354				
Graham Intermediate	274	279	275	274	274	272	268				
Richlands Elementary	543	547	548	544	542	546	549				
Tazewell Primary	429	424	423	423	424	424	424				
Tazewell Intermediate	348	348	351	350	353	351	349				
	2475	2482	2477	2468	2473	2468	2466	0	0	0	0
TOTALS	**5450**	**5425**	**5407**	**5381**	**5371**	**5361**	**5338**	**0**	**0**	**0**	**0**

Homebound/Homebase numbers (below) are not included in overall total. Homebound/Homebase students are counted in their home schools. Breakdown by school is shown below:

School	August Homebase	August Homebound	September Homebase	September Homebound	October Homebase	October Homebound	November Homebase	November Homebound	December Homebase	December Homebound
AVES	0	0	0	0	0	0	0	0	0	0
CBES	0	1	0	0	0	0	0	0	0	0
DPS	0	0	0	0	0	0	0	0	0	0
GIS	0	0	0	0	1	0	0	0	0	0
RES	0	0	0	0	0	1	0	1	0	1
TPS	0	1	0	0	0	1	0	2	0	0
TIS	0	0	0	0	0	0	0	0	0	0
GMS	0	0	0	0	0	1	0	2	0	0
RMS	0	0	0	0	0	3	0	4	0	0
TMS	0	1	0	1	1	1	1	2	1	0
GHS	0	0	0	1	1	1	1	3	1	3
RHS	0	4	0	11	1	14	1	18	1	14
THS	5	2	6	4	4	1	6	5	2	3
Total	**5**	**9**	**6**	**17**	**8**	**23**	**9**	**37**	**5**	**21**

	January Homebase	January Homebound	February Homebase	February Homebound	March Homebase	March Homebound	April Homebase	April Homebound	May Homebase	May Homebound	June Homebase
AVES	0	0	0	0							
CBES	0	0	0	1							
DPS	0	0	0	0							
GIS	0	0	0	0							
RES	0	0	0	2							
TPS	0	1	0	1							
TIS	0	1	0	1							
GMS	0	1	0	1							
RMS	0	1	0	0							
TMS	1	1	1	2							
GHS	1	4	0	3							
RHS	2	20	3	25							
THS	2	6	2	10							
Total	**6**	**35**	**6**	**46**	**0**	**0**	**0**	**0**	**0**	**0**	**0**