

**FAYETTE COUNTY COMMISSION  
COMMITTEE AGENDAS  
May 2019**

**\*\*BRING THE BUDGET PACKET FROM APRIL COMMISSION MEETING\*\***

**May 13, Monday**

**Education**

**5:30 pm**

1. Budget Amendments – Schools (page. 2)
2. Budget Discussion
  - Preservation of Records 51910 Mayor Taylor/Betsy Rice
  - Library 56500 Laura Winfrey
  - General Purpose School Fund 141 Marlon King
  - Federal Projects Fund 142 Marlon King
  - Cafeteria Fund 143 Marlon king

**May 14, Tuesday**

**Audit**

**5:30 pm**

1. Election of Officers
  - a. Chairman
  - b. Vice – Chairman
  - c. Secretary
2. Review of 2017-18 Fayette County Audit
  - a. Summary of Audit Findings (page 7)
  - b. Independent Auditor's Report (page12)
    - Letter to the County Mayor and County Commissioners
  - c. Independent Auditor's Report (page 16)
    - Report on Compliance for Each Major Federal Program; on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance
  - d. Independent Auditor's Report (page 20)
    - 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*
  - e. Detailed Findings
3. Annual Report to the County Commission

**Budget**

**5:45 pm**

1. Budget Amendment – 101 – No Fund Balance Change (page 21)
2. Budget Amendment – 101 – Fund Transfer to Cover Expenses Until Reimbursement (page 28)
3. Budget Amendment – 151 – Year End Adjustment (page 29)
4. Budget Amendment – 171 – Fund Transfer to Cover Expenses Until Reimbursement (page 30)
5. Budget Amendments – Schools (page. 31)
6. Healthy Built Environment Grant – Health Department (page 36)
7. Budget Discussion
  - County Commission 51100 Mayor Taylor
  - County Mayor 51300 Mayor Taylor
  - Human Resources 51310 Mayor Taylor
  - County Attorney 51400 Mayor Taylor
  - Election Commission 51500 Josh Tapp
  - Register of Deeds 51600 Eddie Pattat
  - County Buildings 51800 Mayor Taylor
  - Other Facilities 51810 Mayor Taylor
  - Accounting & Budgeting 52100 Mayor Taylor
  - Property Assessor's Office 52300 Mark Ward
  - Reappraisal Program 52310 Mark Ward
  - County Trustee's Office 52400 Barbara Parker
  - County Clerk's Office 52500 Sue Culver
  - Other Charges 58400 Mayor Taylor
  - Employee Benefits 58600 Mayor Taylor
  - Debt Service Fund 151 Mayor Taylor
  - Capital Projects Fund 171 Mayor Taylor

**Fayette County Board of Education**

**COMMISSION APPROVAL AMENDMENT REQUEST**

Date Submitted **2/27/2019**

Fund: 142- FEDERAL PROGRAMS  
 Sub fund: 900 / 911  
 Grant: IDEA

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
<b>IDEA - PART B 900 SPECIAL ED</b>			
142-71200-429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$4,000.00	
142-71200-499	OTHER SUPPLIES & MATERIALS	\$32,765.00	
<b>SPECIAL ED PROGRAMS</b>			
142-72220-162	CLERICAL PERSONNEL	\$2,000.00	
142-72220-204	STATE RETIREMENT	\$1,100.00	
142-72220-355	TRAVEL	\$3,481.65	
142-72220-399	OTHER CONTRACTED SERVICES	\$124.00	
142-47143	PART B 17/18 CARRY OVER FUNDS	<\$43470.65>	
<b>PRESCHOOL 911 SPECIAL ED</b>			
142-71200-499	OTHER SUPPLIES & MATERIALS	\$3,140.44	
142-72220-399	OTHER CONTRACTED SERVICES	\$227.56	
142-47145	PRE-SCHOOL ADDED REVENUE	<\$3368.00>	
	<b>TOTAL</b>	<b>0.00</b>	

**REASON FOR CHANGE** BUDGET PART B CARRYOVER FUNDS BUDGET ADDITIONAL PRESCHOOL REVENUES

Signature of Approval: \_\_\_\_\_ Approval Date

**Fayette County Board of Education**

COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted **2/26/19**

Fund: **141-General Purpose**  
 Sub fund:  
 Grant: **PRIORITY SCHOOL GRANT**

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	REGULAR INSTRUCTION		
141-71100-722	REGULAR INSTRUCTION EQUIPMENT	\$8,400.65	
	OTHER STUDENT SUPPORT		
141-72130-790	EQUIPMENT		\$8,400.65

REASON FOR CHANGE: RECLASS BUDGETED EXPENDITURES FOR EDUCATIONAL EQUIPMENT & TECHNOLOGY FOR LMES

Signature of Approval: \_\_\_\_\_ Approval Date

**Fayette County Board of Education**

REVISED 3/27/19

**COMMISSION APPROVAL AMENDMENT REQUEST**

Date Submitted: 3/6/2019

**Fund:** 141-General Purpose  
**Sub fund:**  
**Grant:** Economic & Community Development (ECD)

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	<b>OTHER STUDENT SUPPORTS</b>		
141-72130-146-ECD	Bus Drivers	\$1,159.92	
141-72130-189-ECD	Other Salaries, Benefits & Taxes	\$2,500.00	
141-72130-307-ECD	Communications (Promotional Materials)	\$5,000.00	
141-72130-412-ECD	Transportation (Diesel) (12 Trips)	\$768.00	
141-72130-499-ECD	Supplies & Materials	\$10,000.00	
141-72130-524-ECD	Staff Development (Teacher Training & Conferences)	\$8,072.08	
141-72130-599-ECD	Other Charges (Cash Incentives for Students)	\$2,500.00	
141-46590-ECD	<b>GRANT TOTAL</b>	<b>&lt;\$30,000.00&gt;</b>	
<b>REASON FOR CHANGE</b>	Add Grant & Assign expenditure budget lines per grant request		
<b>Signature of Approval:</b>			<b>Approval Date</b>

**Fayette County Board of Education**

**COMMISSION APPROVAL AMENDMENT REQUEST**

DATE SUBMITTED 2/27/2019

Fund: 142- FEDERAL PROGRAMS  
 Sub fund: 172  
 Grant: DISTRICT PRIORITY SCHOOL IMPROVEMENT

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	<b>REGULAR INSTRUCTION</b>		
142-71100-116	TEACHERS		\$10,000.00
142-71100-201	SOCIAL SECURITY		\$620.00
142-71100-204	STATE RETIREMENT		\$1,046.00
142-71100-212	EMPLOYEE MEDICARE		\$145.00
142-71100-429	INSTRUCTIONAL SUPPLIES		\$15,169.00
142-71100-399	OTHER CONTRACTED SERVICES	\$20,000.00	
142-71100-722	REGULAR INSTRUCTIONAL EQUIPMENT	\$3,500.00	
	<b>OTHER STUDENT SUPPORT</b>		
142-72130-399	Other Contracted Services	\$145,000.00	
	<b>REGULAR INSTRUCTION PROGRAM</b>		
142-72210-196	INSERVICE TRAINING	\$10,000.00	
142-72210-201	SOCIAL SECURITY	\$620.00	
142-72210-204	STATE RETIREMENT	\$1,046.00	
142-72210-212	EMPLOYER MEDICARE	\$145.00	
142-72210-399	OTHER CONTRACTED SERVICES		\$143,831.00
142-72210-524	STAFF DEVELOPMENT		\$9,500.00
	<b>TOTAL</b>	<b>\$180,311.00</b>	<b>\$180,311.00</b>

**REASON FOR CHANGE** RECLASS BUDGETED EXPENDITURES FOR SERVICES, INSERVICE TRAINING & STAFF DEVELOPMENT.

**Signature of Approval:** \_\_\_\_\_ **Approval Date** \_\_\_\_\_

## Fayette County Board of Education

### COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted

2/27/2019

Fund: 142- FEDERAL FUNDS  
 Sub fund: 801 / 802  
 Grant: CARL PERKINS

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
<b>CARL PERKINS -801</b>			
142-71300-730	CAREER & TECHNICAL ED PROGRAMS	\$3,065.50	
142-72130-355	TRAVEL		\$3,178.21
142-72230-204	STATE RETIREMENT	\$51.25	
142-72230-212	EMPLOYER MEDICARE	\$61.46	
<b>CARL PERKINS- 802</b>			
142-71300-499	OTHER SUPPLIES & MATERIALS	\$8,000.00	
142-72130-399	OTHER CONTRACTED SERVICES		\$4,000.00
142-72130-524	STAFF DEVELOPMENT		\$4,000.00
	<b>TOTAL</b>	<b>\$11,178.21</b>	<b>\$11,178.21</b>

**REASON FOR CHANGE**

Reclass budgeted line items for needs equipment and to pay for industry certifications for students

Signature of Approval:

Approval Date

**FAYETTE COUNTY, TENNESSEE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2018**

**PART I, SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements:**

1. Our report on the financial statements of Fayette County is unmodified.
2. Internal Control Over Financial Reporting:
  - \* Material weakness identified? NO
  - \* Significant deficiency identified? NO
3. Noncompliance material to the financial statements noted? NO

**Federal Awards:**

4. Internal Control Over Major Federal Programs:
  - \* Material weakness identified? NO
  - \* Significant deficiency identified? NONE REPORTED
5. Type of report auditor issued on compliance for major programs. UNMODIFIED
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? NO
7. Identification of Major Federal Program:
  - \* CFDA Numbers: 84.010 Title I Grants to Local Educational Agencies
8. Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000
9. Auditee qualified as low-risk auditee? YES

## **PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

There were no findings and recommendations, as a result of our audit of the financial statements of Fayette County, Tennessee.



### **PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs related to federal awards for the year ended June 30, 2018.

**Fayette County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2018**

The audit of Fayette County did not report any findings and recommendations. Therefore, no management responses are required by the auditee requirements within Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

## **BEST PRACTICE**

Accounting literature describes a best practice as a recommended policy, procedure, or technique that aids management in improving financial performance. Historically, a best practice has consistently shown superior results over conventional methods.

The Division of Local Government Audit strongly believes that the item noted below is a best practice that should be adopted by the governing body as a means of significantly improving accountability and the quality of services provided to the citizens of Fayette County.

### **FAYETTE COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING, BUDGETING, AND PURCHASING**

Fayette County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. We recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMFOWER  
*Deputy Comptroller*

## Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fayette County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the county's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fayette County, Tennessee, as of June 30, 2018, and the respective changes in financial position and the respective budgetary comparisons for the General and Highway/Public Works funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Change in Accounting Principle***

As described in Note V.B., Fayette County has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### ***Emphasis of Matter***

We draw attention to Note I.D.8. to the financial statements, which describes restatements reducing the beginning net position of the Governmental Activities of the primary government and the discretely presented Fayette County School Department by \$2,708 and \$812,902, respectively, on the Government-wide Statement of Activities. These restatements were necessary because of the transitional requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 14-20 and the schedule of changes in the county's net pension asset and related ratios, schedules of county and school contributions, schedules of school's proportionate share of the net pension assets, and schedules of county and school changes in the total OPEB liability and related ratios - other postemployment benefits plans on pages 96-104 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fayette County's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Fayette County School Department (a discretely presented component unit), miscellaneous schedules and other information such as the introductory section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Fayette County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements, budgetary comparison schedules of nonmajor governmental funds and the General Debt Service Fund, combining and individual fund financial statements of the Fayette County School Department (a discretely presented component unit), schedule of expenditures of federal awards, and miscellaneous schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2019, on our consideration of Fayette County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Fayette County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Fayette County's internal control over financial reporting and compliance.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 24, 2019

JPW/kp



JUSTIN R. WILSON  
Comptroller

JASON E. MUMPOWER  
Deputy Comptroller

**Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

Independent Auditor's Report

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

To the County Mayor and Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

We have audited Fayette County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Fayette County's major federal programs for the year ended June 30, 2018. Fayette County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Fayette County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Fayette County's compliance with those



requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Fayette County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, Fayette County 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, 2018.

### **Report on Internal Control Over Compliance**

Management of Fayette County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Fayette County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Fayette County's internal control over compliance.

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

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

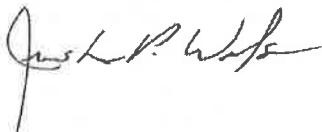
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the

requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Fayette County, Tennessee, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Fayette County's basic financial statements. We issued our report thereon dated January 24, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 24, 2019

JPW/kp

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

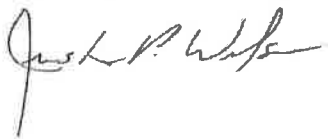
### **Compliance and Other Matters**

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

### **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 result 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 Fayette County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,



Justin P. Wilson  
Comptroller of the Treasury  
Nashville, Tennessee

January 24, 2019

JPW/kp



JUSTIN P. WILSON  
*Comptroller*

JASON E. MUMFOWER  
*Deputy Comptroller*

**Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

**Independent Auditor's Report**

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

To the County Mayor and Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

We have audited Fayette County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Fayette County's major federal programs for the year ended June 30, 2018. Fayette County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Fayette County's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Fayette County's compliance with those

## RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 28<sup>th</sup> day of May, 2019, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the General Fund #101 Budget be amended in the following words and figures, to wit:

### COUNTY GENERAL FUND BUDGET AMENDMENT F/Y 18/19 May 2019

<u>Adjustment to Revenue Accounts:</u>	<u>INCREASE</u>	<u>DECREASE</u>
42990 Other Fines, Forfeitures, & Penalties	\$ 69,964.55	
46851 State Revenue Sharing TVA	46,838.08	
46990 Other State Revenues (State Pyramex)	289,849.23	
47230 Disaster Relief	4,262.54	
47990 Other Direct Federal Revenue	4,125.00	
48120 Paving & Maintenance (Piperton Pyramex)	10,793.25	
49700 Insurance Recovery	<u>154,284.14</u>	
<b>TOTAL INCREASE/DECREASE TO REVENUE ACCOUNTS:</b>	<b>\$ 580,116.79</b>	
<u>Adjustment to Expenditure Accounts:</u>	<u>DECREASE</u>	<u>INCREASE</u>
<u>51100 County Commission</u>		
191 Board & Committee Member Fees		<u>\$ 405.00</u>
204 State Retirement	\$ 405.00	
307 Communication	1,000.00	
312 Contracts w/ Private Agencies	6,000.00	
351 Rentals	900.00	
599 Other Charges	<u>800.00</u>	
<b>Subtotal-51100</b>	<b>\$ 9,105.00</b>	<b>\$ 405.00</b>
<u>51300 County Mayor</u>		
320 Dues & Memberships	\$ 150.00	
337 Maintenance & Repair Service – Office	100.00	
338 Maintenance & Repair Service – Vehicles	<u>300.00</u>	
355 Travel		\$ 500.00
435 Office Supplies		<u>50.00</u>
<b>Subtotal-51300</b>	<b>\$ 550.00</b>	<b>\$ 550.00</b>
<u>51310 Personnel Office</u>		
106 Deputies	\$ 3,000.00	
169 Part-Time Personnel		<u>\$ 2,300.00</u>
302 Advertising	2,000.00	
312 Contracts w/ Private Agencies	<u>300.00</u>	

	<b>Subtotal-51310</b>	<b>\$ 5,300.00</b>	<b>\$ 2,300.00</b>
<u>51500</u>	<u>Election Office</u>		
168	Temporary Personnel	\$ 3,345.00	
192	Election Commission		\$ 300.00
193	Election Workers	14,684.58	
196	In-service Training		175.00
331	Legal Services	3,000.00	
435	Office Supplies		600.00
719	Office Equipment		<u>19,954.58</u>
	<b>Subtotal-53400</b>	<b>\$ 21,029.58</b>	<b>\$ 21,029.58</b>
<u>51600</u>	<u>Register of Deeds</u>		
307	Communication		\$ 215.00
435	Office Supplies	<u>\$ 215.00</u>	
	<b>Subtotal-51600</b>	<b>\$ 215.00</b>	<b>\$ 215.00</b>
<u>51710</u>	<u>Development</u>		
106	Deputies	\$ 1,620.00	
302	Advertising	<u>2,000.00</u>	
	<b>Subtotal-51710</b>	<b>\$ 3,620.00</b>	
<u>51730</u>	<u>Building</u>		
338	Maintenance & repair Services – Vehicles		\$ 800.00
349	Printing, Stationery, & Forms		120.00
355	Travel		200.00
499	Other Supplies & Materials		<u>2,500.00</u>
	<b>Subtotal-51730</b>		<b>\$ 3,620.00</b>
<u>51800</u>	<u>County Buildings</u>		
307	Communication		\$ 5,000.00
309	Contracts w/ Government Agencies		3,000.00
310	Contracts w/ Other Public Agencies	\$ 5,775.88	
335	Maintenance & Repair Service – Buildings		10,000.00
338	Maintenance & Repair Service – Vehicles		1,000.00
351	Rentals		775.88
410	Custodial Supplies		2,500.00
425	Gasoline		3,200.00
452	Utilities		5,000.00
	<b>Subtotal-51800</b>	<b>\$ 5,775.88</b>	<b>\$ 30,475.88</b>
<u>51810</u>	<u>Other Facilities</u>		
307	Communication	\$ 600.00	
415	Electricity	<u>2,400.00</u>	
	<b>Subtotal-51810</b>	<b>\$ 3,000.00</b>	

<u>52100</u>	<u>Accounting &amp; Budgeting</u>		
196	In-Service Training		\$ 320.00
337	Maintenance & Repair Services – Office	\$ 100.00	
349	Printing, Stationery, & Forms	750.00	
351	Rentals	486.81	
414	Duplicating Supplies	389.51	
709	Data Processing Equipment		4,406.32
	<b>Subtotal-52100</b>	<b>\$ 1,726.32</b>	<b>\$ 4,726.32</b>
<u>52300</u>	<u>Property Assessor's Office</u>		
307	Communication		\$ 1,175.00
320	Dues & Memberships	\$ 589.00	
332	Legal Notices, Recording, & Court Costs		2,600.00
334	Maintenance Agreements	3,000.00	
337	Maintenance & Repair Services – Office	500.00	
349	Printing, Stationery, & Forms	86.00	
355	Travel		55.00
425	Gasoline		1,000.00
709	Data Processing Equipment		<u>3,845.00</u>
719	Office Equipment	<u>2,000.00</u>	
	<b>Subtotal-52300</b>	<b>\$ 6,175.00</b>	<b>\$ 8,675.00</b>
<u>52310</u>	<u>Reappraisal Program</u>		
425	Gasoline	<u>\$ 2,500.00</u>	
	<b>Subtotal-52310</b>	<b>\$ 2,500.00</b>	
<u>52400</u>	<u>Trustee's Office</u>		
196	In-Service Training	\$ 862.64	
320	Dues & Memberships	<u>490.00</u>	
355	Travel		<u>\$ 1,352.64</u>
	<b>Subtotal-52500</b>	<b>\$ 1,352.64</b>	<b>\$ 1,352.64</b>
<u>52500</u>	<u>County Clerk's Office</u>		
320	Dues & Memberships		\$ 162.00
349	Printing, Stationery, & Forms	\$ 22.00	
355	Travel		<u>160.00</u>
499	Other Supplies & Materials	<u>300.00</u>	
	<b>Subtotal-52500</b>	<b>\$ 322.00</b>	<b>\$ 322.00</b>
<u>53100</u>	<u>Circuit Court</u>		
194	Jury & Witness Expense	\$ 411.00	
317	Data Processing Services	44.00	
320	Dues & Memberships	<u>45.00</u>	
435	Office Supplies		<u>\$ 500.00</u>
	<b>Subtotal-53100</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>

<u>53320</u>	<u>General Sessions Court Clerk</u>		
317	Data Processing Services	\$ 59.50	
349	Printing, Stationery, & Forms	412.82	
351	Rentals		\$ 1,300.00
355	Travel	331.57	
435	Office Supplies	<u>496.11</u>	
	<b>Subtotal-53100</b>	<b>\$ 1,300.00</b>	<b>\$ 1,300.00</b>
<u>54110</u>	<u>Sheriff's Office</u>		
106	Deputies	\$ 25,000.00	
108	Investigators	25,000.00	
109	Captains	18,000.00	
110	Lieutenants		\$ 20,000.00
115	Sergeants	44,000.00	
169	Part-Time Personnel		15,000.00
205	Employee & Dependent Insurance	36,000.00	
307	Communication		17,000.00
312	Contracts w/ Private Agencies	22,500.00	
335	Maintenance & Repair Services – Buildings	6,000.00	
337	Maintenance & Repair Services – Office	4,000.00	
338	Maintenance & Repair Services - Vehicles		12,000.00
349	Printing, Stationery, & Forms		3,000.00
414	Duplicating Supplies	2,000.00	
451	Uniforms		<u>2,500.00</u>
707	Building Improvements	<u>100.00</u>	
	<b>Subtotal-54110</b>	<b>182,600.00</b>	<b>\$ 69,500.00</b>
<u>54150</u>	<u>Drug Enforcement</u>		
187	Overtime Pay		\$ 1,600.00
201	Social Security	\$ 1,600.00	
205	Employee & Dependent Insurance	6,500.00	
451	Uniforms	<u>1,500.00</u>	
	<b>Subtotal-54150</b>	<b>\$ 9,600.00</b>	<b>\$ 1,600.00</b>



<u>54210</u>	<u>Jail</u>		
110	Lieutenants	\$ 21,000.00	
115	Sergeants		\$ 15,000.00
148	Dispatcher/Radio Operators	25,000.00	
160	Guards	90,000.00	
167	Maintenance Personnel		3,000.00
169	Part-Time Personnel	25,000.00	
187	Overtime Pay		160,000.00
302	Advertising	500.00	
317	Data Processing Services	7,000.00	
335	Maintenance & Repair Services – Buildings		130,000.00
338	Maintenance & Repair Services – Vehicles	1,500.00	
340	Medical & Dental Services		360,000.00
349	Printing, Stationery, & Forms	1,200.00	
355	Travel		1,200.00
422	Food Supplies		30,000.00
452	Utilities		45,000.00
499	Other Supplies & Materials	1,500.00	
707	Building Improvements	1,000.00	
708	Communication Equipment	4,000.00	
	<b>Subtotal-54210</b>	<b>\$ 177,700.00</b>	<b>\$ 744,200.00</b>
<u>54410</u>	<u>Civil Defense (EMA)</u>		
302	Advertising		\$ 180.90
307	Communication	\$ 1,280.15	
320	Dues & Memberships	50.00	
332	Legal Notices, Recording, & Court Costs	150.00	
335	Maintenance & Repair Services – Buildings		531.19
348	Postal Charges		150.00
425	Gasoline		700.00
435	Office Supplies		<u>18.06</u>
599	Other Charges	<u>100.00</u>	
	<b>Subtotal-54410</b>	<b>\$ 1,580.15</b>	<b>\$ 1,580.15</b>
<u>54900</u>	<u>Other Public Safety (Sheriff's Shop)</u>		
307	Communication	\$ 2,400.00	
338	Maintenance & Repair Services – Vehicles	6,000.00	
425	Gasoline	4,000.00	
	<b>Subtotal-54900</b>	<b>\$ 12,400.00</b>	
<u>55110</u>	<u>Local Health Center</u>		
307	Communication		<u>\$ 2,000.00</u>
435	Office Supplies	<u>\$ 2,000.00</u>	
	<b>Subtotal-55110</b>	<b>\$ 2,000.00</b>	<b>\$ 2,000.00</b>
<u>55120</u>	<u>Rabies &amp; Animal Control</u>		
452	Utilities		<u>\$ 1,300.00</u>
499	Other Supplies & Materials	<u>\$ 1,300.00</u>	
	<b>Subtotal-55120</b>	<b>\$ 1,300.00</b>	<b>\$ 1,300.00</b>

<u>55130</u>	<u>Ambulance</u>		
109	Captain(s)	\$ 10,000.00	
110	Lieutenant(s)	23,000.00	
161	Secretary(s)		\$ 660.00
164	Attendant(s)		62,000.00
169	Part-Time Personnel	40,000.00	
187	Overtime Pay		70,000.00
205	Employee & Dependent Insurance	20,000.00	
307	Communication	2,000.00	
318	Debt Collection Services		40,000.00
320	Dues & Memberships	600.00	
333	Licenses	335.00	
335	Maintenance & Repair Services – Building		250.00
337	Maintenance & Repair Services – Office	703.00	
338	Maintenance & Repair Services – Vehicles		30,000.00
349	Printing, Stationery, & Forms	800.00	
410	Custodial Supplies		200.00
412	Diesel Fuel		5,000.00
413	Drugs & Medical Supplies		11,000.00
425	Gasoline		250.00
452	Utilities	1,000.00	
708	Communication Equipment	2,200.00	
709	Data Processing Equipment	712.56	
	<b>Subtotal-55130</b>	<b>\$ 101,350.56</b>	<b>\$ 219,360.00</b>
<u>55720</u>	<u>Sanitation Education</u>		
141	Foremen	\$ 3,400.00	
201	Social Security	250.00	
204	State Retirement	50.00	
205	Employee & Dependent Insurance	1,324.00	
212	Employer Medicare	60.00	
302	Advertising	2,000.00	
338	Maintenance & Repair Services – Vehicle	50.00	
451	Uniforms	300.00	
499	Other Supplies & Materials	630.00	
	<b>Subtotal-55720</b>	<b>\$ 8,064.00</b>	
<u>58120</u>	<u>Industrial Development</u>		
321	Engineering Services		\$ 33,496.35
	<b>Subtotal-58120</b>		<b>\$ 33,496.35</b>
<u>58300</u>	<u>Veteran's Services</u>		
435	Office Supplies		\$ 500.00
499	Other Supplies & Materials	<u>\$ 500.00</u>	
	<b>Subtotal-58300</b>	<b>\$ 500.00</b>	<b>\$ 500.00</b>

<u>58400</u>	<u>Other Charges</u>		
506	Liability Insurance	\$ 4,029.00	
508	Premiums of Corporate Surety Bonds	<u>13,071.00</u>	
510	Trustee's Commission		\$ 30,000.00
540	Tax Relief Program		<u>3,000.00</u>
	<b>Subtotal-58400</b>	<b>\$ 17,100.00</b>	<b>\$ 33,000.00</b>
<u>58600</u>	<u>Employee Benefits</u>		
186	Longevity Pay	\$ 18,300.00	
340	Medical & Dental Services		<u>\$ 2,750.00</u>
513	Worker's Compensation Insurance	<u>16,675.00</u>	
	<b>Subtotal-58600</b>	<b>\$ 34,975.00</b>	<b>\$ 2,750.00</b>
<u>58900</u>	<u>Miscellaneous</u>		
499	Other Supplies & Materials	<u>\$ 500.00</u>	
509	Refunds		<u>\$ 7,500.00</u>
	<b>Subtotal-58900</b>	<b>\$ 500.00</b>	<b>\$ 7,500.00</b>
<b>TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:</b>		<b>\$ 612,141.13</b>	<b>\$ 1,192,257.92</b>
<b>Prior Estimated Expenditures</b>			<b>\$ 18,200,107.53</b>
<b>Total Estimated Expenditures this Amendment</b>			<b>\$ 18,780,224.32</b>
<b>Projected Fund Balance before Amendment</b>			<b>\$ 4,714,444.36</b>
<b>Change in Fund Balance this Amendment</b>			<b>\$ 0.00</b>
<b>Estimated Ending Fund Balance as of June 30, 2019</b>			<b>\$ 4,714,444.36</b>

## RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 28<sup>th</sup> day of May, 2019, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the General Fund #101 Budget be amended in the following words and figures, to wit:

### COUNTY GENERAL FUND BUDGET AMENDMENT F/Y 18/19 May 2019

<u>Adjustment to Expenditure Accounts:</u>	<u>DECREASE</u>	<u>INCREASE</u>
99100 Transfers Out		
799 Other Capital Outlay		\$ 100,000.00
<b>Subtotal-99100</b>		<b>\$ 100,000.00</b>
<b>TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:</b>		<b>\$ 100,000.00</b>
<b>Prior Estimated Expenditures</b>		<b>\$ 18,182,556.53</b>
<b>Total Estimated Expenditures this Amendment</b>		<b>\$ 18,282,556.53</b>
<b>Projected Fund Balance before Amendment</b>		<b>\$ 4,714,444.36</b>
<b>Change in Fund Balance this Amendment</b>		<b>(\$ 100,000.00)</b>
<b>Estimated Ending Fund Balance as of June 30, 2019</b>		<b>\$ 4,614,444.36</b>

## RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 28<sup>th</sup> day of May, 2019, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the Debt Service Fund #151 Budget be amended in the following words and figures, to wit:

### DEBT SERVICE FUND BUDGET AMENDMENT F/Y 18/19 May 2019

<u>Adjustment to Expenditure Accounts:</u>	<u>DECREASE</u>	<u>INCREASE</u>
82310 <u>General Government</u>		
510    Trustee's Commission		\$ 5,000.00
699    Other Debt Service		<u>165.00</u>
<b>Subtotal-82310</b>		<b>\$ 5,165.00</b>
82330 <u>Education</u>		
699    Other Debt Service	<u>\$ 165.00</u>	
<b>Subtotal-82330</b>	<b>\$ 165.00</b>	
<b>TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:</b>	<b>\$ 165.00</b>	<b>\$ 5,165.00</b>
<b>Prior Estimated Expenditures</b>		<b>\$ 2,401,079.00</b>
<b>Total Estimated Expenditures this Amendment</b>		<b>\$ 2,406,079.00</b>
<b>Projected Fund Balance before Amendment</b>		<b>\$ 2,725,887.48</b>
<b>Change in Fund Balance this Amendment</b>		<b>(\$ 5,000.00)</b>
<b>Estimated Ending Fund Balance as of June 30, 2019</b>		<b>\$ 2,720,887.48</b>

## RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 28<sup>th</sup> day of May, 2019, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the General Capital Projects Fund #171 Budget be amended in the following words and figures, to wit:

### GENERAL CAPITAL PROJECTS FUND BUDGET AMENDMENT

F/Y 18/19  
April 2019

<u>Adjustment to Revenue Accounts:</u>	<u>DECREASE</u>	<u>INCREASE</u>
<u>49830 Operating Transfers From Component Units</u>		\$ 100,000.00
<b>TOTAL INCREASE/DECREASE TO REVENUE ACCOUNTS:</b>		<b>\$ 100,000.00</b>
<b>Prior Estimated Expenditures</b>	<b>\$</b>	<b>794,138.58</b>
<b>Total Estimated Expenditures this Amendment</b>	<b>\$</b>	<b>794,138.58</b>
<b>Projected Fund Balance before Amendment</b>	<b>\$</b>	<b>92,164.19</b>
<b>Change in Fund Balance this Amendment</b>	<b>\$</b>	<b>100,000.00</b>
<b>Estimated Ending Fund Balance as of June 30, 2019</b>	<b>\$</b>	<b>192,164.19</b>

## Fayette County Board of Education

COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted 2/27/2019

Fund: 142- FEDERAL PROGRAMS  
 Sub fund: 900 / 911  
 Grant: IDEA

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
<b>IDEA - PART B 900 SPECIAL ED</b>			
142-71200-429	INSTRUCTIONAL SUPPLIES & MATERIALS	\$4,000.00	
142-71200-499	OTHER SUPPLIES & MATERIALS	\$32,765.00	
<b>SPECIAL ED PROGRAMS</b>			
142-72220-162	CLERICAL PERSONNEL	\$2,000.00	
142-72220-204	STATE RETIREMENT	\$1,100.00	
142-72220-355	TRAVEL	\$3,481.65	
142-72220-399	OTHER CONTRACTED SERVICES	\$124.00	
142-47143	PART B 17/18 CARRY OVER FUNDS	<\$43470.65>	
<b>PRESCHOOL 911 SPECIAL ED</b>			
142-71200-499	OTHER SUPPLIES & MATERIALS	\$3,140.44	
142-72220-399	OTHER CONTRACTED SERVICES	\$227.56	
142-47145	PRE-SCHOOL ADDED REVENUE	<\$3368.00>	
	<b>TOTAL</b>	<b>0.00</b>	
<b>REASON FOR CHANGE</b>	BUDGET PART B CARRYOVER FUNDS BUDGET ADDITIONAL PRESCHOOL REVENUES		
<b>Signature of Approval:</b>			<b>Approval Date</b>

**Fayette County Board of Education**

COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted 2/26/19

Fund: 141-General Purpose  
 Sub fund:  
 Grant: PRIORITY SCHOOL GRANT

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	REGULAR INSTRUCTION		
141-71100-722	REGULAR INSTRUCTION EQUIPMENT	\$8,400.65	
	OTHER STUDENT SUPPORT		
141-72130-790	EQUIPMENT		\$8,400.65

REASON FOR CHANGE RECLASS BUDGETED EXPENDITURES FOR EDUCATIONAL EQUIPMENT & TECHNOLOGY FOR LMES

Signature of Approval: Approval Date



**Fayette County Board of Education**

REVISED 3/27/19

COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted 3/6/2019

**Fund:** 141-General Purpose  
**Sub fund:**  
**Grant:** Economic & Community Development (ECD)

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	<b>OTHER STUDENT SUPPORTS</b>		

141-72130-146-ECD	Bus Drivers	\$1,159.92	
141-72130-189-ECD	Other Salaries, Benefits & Taxes	\$2,500.00	
141-72130-307-ECD	Communications (Promotional Materials)	\$5,000.00	
141-72130-412-ECD	Transportation (Diesel) (12 Trips)	\$768.00	
141-72130-499-ECD	Supplies & Materials	\$10,000.00	
141-72130-524-ECD	Staff Development (Teacher Training & Conferences)	\$8,072.08	
141-72130-599-ECD	Other Charges (Cash Incentives for Students)	\$2,500.00	

141-46590-ECD	<b>GRANT TOTAL</b>	<b>&lt;\$30,000.00&gt;</b>	
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<b>REASON FOR CHANGE</b>	Add Grant & Assign expenditure budget lines per grant request
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<b>Signature of Approval:</b>		<b>Approval Date</b>
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**Fayette County Board of Education**

COMMISSION APPROVAL AMENDMENT REQUEST

DATE SUBMITTED 2/27/2019

Fund: 142- FEDERAL PROGRAMS  
 Sub fund: 172  
 Grant: DISTRICT PRIORITY SCHOOL IMPROVEMENT

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
	<b>REGULAR INSTRUCTION</b>		
142-71100-116	TEACHERS		\$10,000.00
142-71100-201	SOCIAL SECURITY		\$620.00
142-71100-204	STATE RETIREMENT		\$1,046.00
142-71100-212	EMPLOYEE MEDICARE		\$145.00
142-71100-429	INSTRUCTIONAL SUPPLIES		\$15,169.00
142-71100-399	OTHER CONTRACTED SERVICES	\$20,000.00	
142-71100-722	REGULAR INSTRUCTIONAL EQUIPMENT	\$3,500.00	
	<b>OTHER STUDENT SUPPORT</b>		
142-72130-399	Other Contracted Services	\$145,000.00	
	<b>REGULAR INSTRUCTION PROGRAM</b>		
142-72210-196	INSERVICE TRAINING	\$10,000.00	
142-72210-201	SOCIAL SECURITY	\$620.00	
142-72210-204	STATE RETIREMENT	\$1,046.00	
142-72210-212	EMPLOYER MEDICARE	\$145.00	
142-72210-399	OTHER CONTRACTED SERVICES		\$143,831.00
142-72210-524	STAFF DEVELOPMENT		\$9,500.00
	<b>TOTAL</b>	<b>\$180,311.00</b>	<b>\$180,311.00</b>

REASON FOR CHANGE RECLASS BUDGETED EXPENDITURES FOR SERVICES, INSERVICE TRAINING & STAFF DEVELOPMENT.

Signature of Approval:

Approval Date

## Fayette County Board of Education

### COMMISSION APPROVAL AMENDMENT REQUEST

Date Submitted

2/27/2019

Fund: 142- FEDERAL FUNDS  
 Sub fund: 801 / 802  
 Grant: CARL PERKINS

ACCOUNT	ACCOUNT DESCRIPTION	INCREASE	DECREASE
<b>CARL PERKINS -801</b>			
142-71300-730	CAREER & TECHNICAL ED PROGRAMS	\$3,065.50	
142-72130-355	TRAVEL		\$3,178.21
142-72230-204	STATE RETIREMENT	\$51.25	
142-72230-212	EMPLOYER MEDICARE	\$61.46	
<b>CARL PERKINS- 802</b>			
142-71300-499	OTHER SUPPLIES & MATERIALS	\$8,000.00	
142-72130-399	OTHER CONTRACTED SERVICES		\$4,000.00
142-72130-524	STAFF DEVELOPMENT		\$4,000.00
	<b>TOTAL</b>	<b>\$11,178.21</b>	<b>\$11,178.21</b>

**REASON FOR CHANGE**

Reclass budgeted line items for needs equipment and to pay for industry certifications for students

Signature of Approval:

Approval Date



**GOVERNMENTAL GRANT CONTRACT**  
 (cost reimbursement grant contract with a federal or Tennessee local governmental entity or their agents and instrumentalities)

<b>Begin Date</b> 06/01/2019	<b>End Date</b> 05/31/2020	<b>Agency Tracking #</b> 34360-74319	<b>Edison ID</b>		
<b>Grantee Legal Entity Name</b> FAYETTE COUNTY GOVERNMENT			<b>Edison Vendor ID</b> 24		
<b>Subrecipient or Contractor</b> <u>Subrecipient</u> Contractor		<b>CFDA #</b>  <b>Grantee's fiscal year end 2020</b>			
<b>Service Caption (one line only)</b> Healthy Built Environment					
<b>Funding —</b>					
<b>FY</b>	<b>State</b>	<b>Federal</b>	<b>Interdepartmental</b>	<b>Other</b>	<b>TOTAL Grant Contract Amount</b>
2019	\$20,000.00				\$20,000.00
2020	0.00				0.00
<b>TOTAL:</b>	<b>\$20,000.00</b>				<b>\$20,000.00</b>
<b>Grantee Selection Process Summary</b>					
Competitive Selection					
Non-competitive Selection			Grants are based on the need to the individual county pursuant to T.C.A. 66-29-151.		
<b>Budget Officer Confirmation:</b> There is a balance in the appropriation from which obligations hereunder are required to be paid that is not already encumbered to pay other obligations.				<i>CPO USE - GG</i>	
<b>Speed Chart (optional)</b> HL00012191		<b>Account Code (optional)</b> 71301000			

Access to Health through Healthy Active Built Environments Grant Program

PROJECT PROPOSAL

County Name: Fayette

Primary Contact Person: Rhea "Sklp" Taylor, County Mayor

Primary Contact Person Email: [rtaylor@fayettetn.us](mailto:rtaylor@fayettetn.us)

Primary Contact Person Phone: 901-465-5202

Project Description

Please provide a description of what you plan to build or implement with the grant funding:

This funding (\$15000) will be used by Oakland, TN to:

1. Improve Oakland Town Park by resurfacing the walking path around the pond to be smoother and easier to traverse and add outdoor exercise equipment.

The Town of Somerville will utilize this funding (\$5000) to:

1. Improve park by adding accessible playground equipment/exercise equipment

Project address or location. (All projects are required to be publicly accessible.)

Somerville Park: 214 Lakeview Rd, Somerville, TN

Oakland Town Park: Located within the Northwoods Subdivision and Cypress Creek Park in Oakland, TN

Please explain how your proposed project addresses an identified health need in your community, the process you used to identify the need, and what process and partners you engaged to select this location for your project:

Both projects will continue to improve the accessibility and activities available in the public spaces of two rural communities, which will continue to increase the opportunities for all ages to be active in a safe and effective manner.

Please describe how your project aims to improve equity in your community:

Improvements selected will assist in keeping park amenities accessible to all, especially those in a very rural location

Please describe how your project will accommodate users with disabilities, if applicable:

Both improvements are geared to increasing the accessibility of the park to users with disabilities.

What health factors do you aim to improve with your project? (Please select all that apply)

- Exercise
- Social Interaction
- Healthy Eating
- Air Quality
- Walkability

