

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting on Tuesday June 21, 2022 at 6:00 p.m. at the Van Buren County Administration Facility & Justice Center. The following action was taken as recorded in Minute Book, "S".

Call to Order

Commission Chairman Joey Grissom called the Meeting to Order.

Roll Call

Members present: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle, and Cale Crain.

Also present: Standing in for County Attorney Howard Upchurch was Stacey Turner, County Mayor Greg Wilson, County Clerk Lisa Rigsby, Director of Schools Cheryl Cole, Road Superintendent Randy Oakes, Jay Williams with Zoom, and several Citizens from Van Buren County.

Mayor Greg Wilson led us in prayer and Commissioner Henry Seamons led us in the Pledge of Allegiance.

Approval of May 17, 2022 Meeting Minutes

Mickey Robinson made a motion, second by Robert Van Winkle to approve the minutes from the May 17, 2022 Meeting. All approved by voice vote. Motion passed.

Committee A Report

**Committee A
June 8, 2022**

Roll Call:

Members present: Henry Seamons, Mickey Robinson, Robert Van Winkle, David Chandler and Will Maxwell. Also, Finance Director Jessica Grissom, and Mayor Greg Wilson

Budget amendments

Motion by Mr. Chandler to approve amendments as presented to Fund 101 (See Attachment)
Seconded by Mr. Robinson. All Members present voted yes.

Motion by Mr. Robinson to approve amendments as presented to Fund 112 (See Attachment)
Seconded by Mr. Seamons. All Members present voted yes.

Motion by Mr. Chandler to approve amendments as presented to Fund 116 (See Attachment)
Seconded by Mr. Van Winkle All Members present voted yes.

Motion by Mr. Chandler to approve amendments as presented to Fund 118 (See Attachment)
Seconded by Mr. Seamons. All Members present voted yes.

Continuing Budget Resolution

Motion was made by Mr. Seamons to approve the Resolution for the continuing Budget for the 2022/23 budget year. Seconded by Mr. Robinson all Voted Yes.

Bid Approval for replacement of damaged roof at Old Courthouse

Motion was made by Mr. Chandler to approve the bid of \$5,000 from Michael Sullivan to repair the problems with the old court house roof. Seconded by Mr. Van Winkle All Voted yes

Bid Approval for Jail Food Purchasing

Motion was made by Mr. Chandler to accept the Option B for the presented bid. Seconded by Mr. Van Winkle All Voted Yes

Ambulance purchase from APR

Motion was made by Mr. Robinson to increase the amount accolated to purchase the ambulance to \$260,000. Seconded by Mr. Van Winkle All Voted Yes

Ambulance Purchase

Motion was made by Mr. Chandler to approve the purchase of a New Ambulance through the Savvik Buying Group Not to exceed \$260,000. Seconded by Mr. Robinson All Voted Yes

School System Budget Amendments

Motion was made by Mr. Seamons to approve the amendments to fund 141 as presented (See Attachments) Seconded by Mr. Robinson All Voted Yes.

Solid Waste Fee Exemption

Motion was made by Mr. Seamons to exempt the property of Doug Dodson at 795 McElroy Ford Rd. Seconded by Mr. Chandler All Voted Yes.

Highway Department Budget Amendment

Motion was made by Mr. Robinson to approve amendment to fund 131 (see attached) Seconded by. Mr. Van Winkle All Voted Yes

Set Rate for EMS Transports

Motion was made by Mr. Chandler to approve the new rate Schedule as presented for EMS transports. Seconded by Mr. Van Winkle All Voted Yes

Adjourn

Motion was made by Mr. Robinson to Adjourn and seconded by Mr. Seamons.

Date: 12/20/2021

Name George Anderson
Address P.O. Box 728, Pikeville, TN 37367
Account# 0010-04570-001 and 0010-04560-001

Send to Van Buren County Mayor 121 Taft Drive Spencer, TN 38585.

Caney Fork Electric or Fall Creek Falls Utility District (Please circle one)

I am submitting this letter of appeal to be excluded from the Solid Waste Fee of Van Buren County for the following reasons.

On December 1, 2021 Mr. George Anderson was in a
Automobile accident that killed his wife, and left him to
move in with his son. Mr. George Anderson will be using
the property at 453 Plainview Church Rd, Pikeville, TN 37367
solely for storage. Please remove the sanitation fee. Mr. Anderson
also used PWS and JACKS

Signed: George Anderson, Kwami Anderson PDA : Resident of Van Buren
County

Date: 5-15-22

Name Doug Dodson
Address 795 McElroy Ford Rd Doyle, TN 38539
Account# 227150-123299

Send to Van Buren County Mayor 121 Taft Drive Spencer, TN 38585.

Caney Fork Electric or Fall Creek Falls Utility District (Please circle one)

I am submitting this letter of appeal to be excluded from the Solid Waste Fee of Van Buren County for the following reasons.

Buildy used for FARM storage only

Signed: DJDK _____: Resident of Van Buren
County

ARP Money

TOTAL INVOICES: Total
 \$570,283.50 \$1,140,567.00
 \$207,062.79 \$36,694.27

Vendor	Amount	Date	Description
Staff Bonus	\$184,650.65	11/17/2021	Bonus
The Home Depot	\$2,374.71	12/20/2021	PPE Supplies
Bob Barker	\$2,406.30	1/14/2022	PPE Supplies
Citizens Tri County	\$3,807.81	1/14/2022	PPE Supplies
The Home Depot	\$2,492.76	1/21/2022	PPE Supplies
TA Surveys, LLC	\$2,400.00	1/21/2022	Landfill Wells
Citizens Tri County	\$3,166.51	2/11/2022	PPE Supplies
X1 Safety	\$8,816.00	2/11/2022	Sanitation Stands
J&M Heating	\$18,499.97	3/4/2022	HVAC
J&M Heating	\$25,000.00	4/11/2022	HVAC
911 Employees Bonus	\$13,600.00	4/27/2022	911 Bonus
UT	\$6,000.00	4/27/2022	UT Bonus
Local Government	\$11,231.25	4/27/2022	Computer System
Watson Family	\$19,725.75	4/27/2022	Masonic Repairs
Moyer Lawnmower	\$8,550.00	4/27/2022	Mower
Local Purpose Tax	\$50,499.00	5/19/2022	Fire Dept. Insurance
Commercial Credit Group	\$126,638.00	6/2/2022	Solid Waste Truck
Farmer/Morgan	\$8,170.00	5/24/2022	Landfill Wells
Total Spent YTD	\$363,220.71		
Cedar Grove	\$7,500.00	Pending	Repairs
Sparkmantown	\$7,500.00	Pending	Repairs
Watson Family	\$16,058.45	Pending	Masonic Repairs
J&M Heating	\$31,500.03	Pending	HVAC
Fire Departments	\$50,000.00	Pending	Repairs
Ag Buildings	\$64,000.00	Pending	Pole Barn, Shelter
Highway Dept	\$20,742.34	Pending	Paving/UT offices
Amulance	\$250,000.00	Pending	New Ambulance
Community Centers	\$30,000.00	Pending	Repairs
Land Fill Repairs	\$77,430.00	Pending	Fixing leaks
Bledsoe County Telephon	\$20,000.00	Pending	Phone
Wilson County Motors	\$31,113.20	Pending	School Truck
	\$1,103,872.73		

4-H shirts

Committee A Chairman William Maxwell brought forward action that needs to be taken by the Full Commission from the Committee A meeting on June 8, 2022.

Budget Amendments

William Maxwell made a motion, second by Bill Mosley to approve budget amendments for Fund 101 as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. **Motion passed. Budget Amendments for Fund 101 as following:**

Budget Amendments

William Maxwell made a motion, second by Cale Crain to approve budget amendments for Fund 112 as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. **Motion passed. Budget Amendments for Fund 112 as following:**

Budget Amendments

William Maxwell made a motion, second by Mickey Robinson to approve budget amendments for Fund 116 as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. **Motion passed. Budget Amendments for Fund 116 as following:**

Budget Amendments

William Maxwell made a motion, second by Robert Van Winkle to approve budget amendments for Fund 118 as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. **Motion passed. Budget Amendments for Fund 118 as following:**

**Van Buren Co. Executive
2021-2022 Budget Amendments**

**General Fund
Fund 101**

Function	Obj.	Description	Explanation	Debit	Credit
51800	335	County Bldgs			\$ 10,000.00
	415	Electricity			\$ 4,000.00
54110	106	Deputies		\$ 4,000.00	
	425	Gasoline			\$ 4,000.00
54210	160	Guards		\$ 45,500.00	
	187	Overtime			\$ 2,500.00
	340	Medical			\$ 13,000.00
	422	Food Supplies			\$ 30,000.00
54610	599	Other Charges	Autopsy		\$ 2,100.00
39000		Fund Balance		\$ 16,100.00	
			Total	\$ 65,600.00	\$ 65,600.00

Van Buren Co. Executive **Courthouse and Jail Maint**
2021-2022 Budget Amendments **Fund 112**

Function	Obj.	Description	Explanation	Debit	Credit
51800	425	Gasoline			\$ 1,000.00
39000		Fund Balance		\$ 1,000.00	
			Total	\$ 1,000.00	\$ 1,000.00

Van Buren Co. Executive **Solid Waste**
2021-2022 Budget Amendments **Fund 116**

Function	Obj.	Description	Explanation	Debit	Credit
55731	336	Maint and Repair Vehicles			\$ 10,000.00
	412	Diesel			\$ 2,500.00
55732	149	Laborers			\$ 5,000.00
	212	Medicare			\$ 40.00
	399	Contracted Services			\$ 7,500.00
39000		Fund Balance		\$ 25,040.00	
			Total	\$ 25,040.00	\$ 25,040.00

**Van Buren Co. Executive
2021-2022 Budget Amendments**

**Ambulance Service
Fund 118**

Function	Obj.	Description	Explanation	Debit	Credit
55130	412	Diesel			\$ 6,000.00
39000		Fund Balance		\$ 6,000.00	
			Total	\$ 6,000.00	\$ 6,000.00

Continuing Budget Resolution

William Maxwell made a motion, second by Mickey Robinson to approve the Continuing Budget Resolution for 2022/2023 budget year.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Resolution as following:**

RESOLUTION TO ADOPT A CONTINUING BUDGET AND TAX RATE...AND TO AUTHORIZE THE EXPENDITURE OF FUNDS BY THE VARIOUS COUNTY OFFICES AND DEPARTMENTS No: 475

WHEREAS, it now appears that the fiscal year 2022 - 2023 budget of Van Buren County, Tennessee, will not be approved by July 1, 2022;

NOW, THEREFORE, BE IT RESOLVED, by the county legislative body of Van Buren County, Tennessee, meeting in session on this 17th day of June, 2022, that:

SECTION 1. The amount set out in the fiscal 2021 - 2022 Appropriations Resolution are continued and the various departments, offices and agencies are authorized to expend funds at the same level as the previous fiscal year.

SECTION 2. The property tax rate of \$ 2.40 per each \$100 of taxable property for the fiscal year beginning July 1, 2021, will remain in effect until a new property tax rate is adopted.

SECTION 3. No local funds can be expended or obligated that exceed the previous year's budget appropriation until a new budget is adopted. Expenditures mandated by the State or rules and regulations adopted by the State are incorporated into this continuing budget.

SECTION 4. This resolution will take effect from and after its passage and its provisions will be in force from July 1, 2022, until the budget and tax rate for fiscal year 2022 - 2023 is finally adopted and approved. The County Clerk shall include this Resolution in the minutes of the Van Buren County legislative body and send a copy to each department head.

Adopted this 17th day of June, 2022.

APPROVED:



County Executive

ATTEST:



County Clerk



Bid Approval for replacement of damaged roof at the old Courthouse

The steeple at the old Courthouse has damage, bids were put out to fix this problem and 1 bid was turned back in from Michael Sullivan on June 7, 2022 in the amount of \$5000.00. Mr. Sullivan is Licensed and bonded but Attorney Stacey Turner and County Attorney Howard Upchurch will be drafting a contract for Mr. Sullivan to sign about the liability of the County. William Maxwell made a motion, second by Mickey Robinson to accept this bid with a signed contract from the County Attorney and Mr. Sullivan.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Bid as following:**

RECEIVED
JUN 07 2022

6/7/22 Bid

\$5,000.00 to tear out old vinyl siding and replace any Rotted boards. Replace vinyl w/ Metal, J-channel and Transition ALSO putting vinyl back up on fair building.

Michael Sullivan
MHS
6-7-22

Bid Approval for Jail Food Purchasing

Van Buren County received a bid proposal from IWC for the Van Buren County Detention Center for food. IWC had an option A & B for the Committee A (budget committee) to review and discuss the best option for the Jail. After much discussion on this matter by the Full Commission, William Maxwell made a motion, second by Robert Van Winkle to approve the Bid with Option B.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Bid from IWC as following:**



Van Buren County Administrative & Justice Facility
121 Taft Drive
Spencer, TN 38585
PHONE: 931-946-2314
FAX: 931-946-2388

Van Buren County is now accepting bids for the following:

Van Buren County is now accepting bids to fulfill the 4 week food menu cycle for the Van Buren County Detention Center. This is for the food products for the menu. Van Buren County has the right to reject or refuse any and all bids. Bids must be turned into the Van Buren County Mayor's office at 121 Taft Drive Spencer, TN 38585 on May 30th, 2022 by 2:00 p.m. For more information contact 931-946-2314.

INSTITUTIONAL WHOLESALE CO., INC.
535 DRY VALLEY ROAD
COOKEVILLE, TN 38506



May 23, 2022

Van Buren County Mayor
Attn: Van Buren County Detention Center
121 Taft Drive
Spencer, TN 38585

RE: Submission of Additional Information with Bid Request for Van Buren Co Detention Center Food Bid

To our Valued Customer:

On behalf of Institutional Wholesale Co., Inc. ("IWC Food Service" or "IWC"), we are pleased to submit our response to Van Buren County Mayor's **Request for Proposal** for the Contract Period of July 1, 2022 to June 30, 2023. IWC greatly values our long-term relationship with Van Buren County Detention Center and appreciates the opportunity to continue serving its Nutrition Program as foodservice distributor for the upcoming contract period.

With respect to the bid items, we understand that Van Buren County Mayor's Office is soliciting firm-fixed bid prices for the duration of the 1-year contract period. Please refer to the enclosed **Attachment A** for a listing of our proposed bid prices, which comply with this proposal requirement.

However, please note that continued, broad-based supply chain disruptions and significant inflation of fuel, labor, and other direct operating costs have resulted in unstable economic conditions that create uncertainty and the inability for IWC to reasonably predict the trend of product and operating costs for the foreseeable future (i.e., 6 to 18 months).

Accordingly, to comply with your request for the proposal of firm, fixed bid prices for a 1-year contract period that actually does not commence for another 2 months, we regrettably find it necessary to modify known, current prices for the specified bid items to include provisions for potential, difficult-to-estimate price escalations that may or may not ultimately occur during the 1-year contract period.

Therefore, in addition to IWC's submitted proposal of firm-fixed bid prices presented in **Attachment A**, we would like to offer an "**alternative pricing model**" for your consideration, which we refer to as the "**Monthly Price Revision Option**". During the past year, we have successfully implemented this pricing model to mitigate certain supply chain issues by mutual agreement with numerous school systems and institutional customers to modify their firm-fixed price contracts.

The primary objective of this alternative pricing model is simply to create a balanced, mutually-beneficial approach that reflects current prices upon inception of the bid, but is responsive to **both price escalations and price de-escalations** that occur during the contract period. We believe this approach has the potential to be economically advantageous to Van Buren County Detention Center and allow the potential for price reductions during the contract period as economic conditions improve.

535 Dry Valley Road, Cookeville, TN 38506
www.goiwc.com / 931.537.4000

Van Buren Mayor
Attn: Van Buren County Detention Center
May 23, 2022
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Please refer to the proposed alternate bid item prices shown in **Attachment B**, which reflect the known, current prices that IWC would submit in response to the RFP if the Monthly Price Revision Option were approved and adopted for the upcoming contract period. These alternate, reduced prices reflect the initial bid prices that would be charged upon commencement of the contract period, and which would remain unchanged until such time as a manufacturer's price escalation or price de-escalation occurred in a subsequent monthly period.

To assist with your review and consideration of the proposed "Monthly Price Revision Option", we have enclosed **Attachment C**, which presents a comparison of our proposed firm-fixed bid prices shown in Attachment A to the proposed bid prices under the alternate pricing model shown in Attachment B.

"IWC Monthly Price Revision Option" -- Description of proposed operating procedures are as follows:

- Approximately 7 to 10 days before each month end during the contract period, IWC will generate and email a "Monthly Price Revision Listing" that will include any bid items for which the current bid price will be revised due to a price change imposed by the applicable product manufacturer. Revised bid prices will become effective as of the 1st day of the following month.
- The advance email notice is intended to allow time for your Nutrition Supervisor and Staff to review and approve individual item price changes for update in your purchasing system, or to reject the price increase for a specific item by considering and identifying alternate, more cost-effective products that may better meet your menu planning and foodservice needs.
- With respect to a price change of \$0.01 to \$0.25 per case, no price revision will be applied by IWC. The current bid price will remain unchanged and the item will not be included in the Monthly Price Revision Listing.
- For a price change of \$0.26 or greater per case, the item will be included in the Monthly Price Revision Listing to notify you of the revised bid price that will replace the current bid price effective as of the 1st day of the following month.
- Under this procedure, **IWC will apply both price increases and price decreases** when determining the revised price of a bid item.
- Should you decide that a particular item no longer meets your needs and you plan to discontinue purchasing that item, please notify the IWC Contract Sales Team so that we can adjust our forward buying quantities from the applicable vendor as quickly as possible.
- Please note that your Nutrition Supervisor and Staff retain full control over the approval or rejection of any item that is subject to a revised / increased bid price and the IWC Contract Sales Team will remain available to assist you with identifying suitable alternative products that may be priced more economically.

Van Buren County Mayor
Attn: Van Buren Detention Center
May 23, 2022
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In summary, we realize that current economic conditions and inflation trends present a serious operational challenge, not only for IWC as foodservice distributor, but also for Correctional Institutions and their financial budgets. Looking back over IWC's 65 years of providing food distribution services, the past two years may very well have been the most challenging. It is our hope that as the COVID-19 pandemic continues to recede, and supply chain disruptions are ultimately resolved, we can return to a more stable economic environment in which cost trends are reasonably predictable and inflation is not on an upward trend.

We want to again express our sincere appreciation for the opportunity to submit our proposal in response to the current RFP, and we trust that the alternative pricing model information included herewith will be viewed as a good faith demonstration of our goal to continue providing the best foodservice value for you, our Customer.

We welcome your questions and comments regarding our proposed bid prices for the upcoming contract period. Please contact us if you would like to further discuss the potential benefits and operating procedures associated with the Monthly Price Revision Option we have described herein.

Respectfully submitted,

Bob Mackie
Bob Mackie, President
IWC Food Service

Van Buren County Detention Center

Food Bids

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment B -- Bid Prices per Monthly Price Revision Option

Item	Pack	Size	Description	UPC	Brand	Price Per		Notes
						Case	Unit	
6987	200	9 Gm	Mayonnaise	78030	Flavor Fresh	15.67		Weekly Pricing
18451	6	32 Oz	Pepper Lemon 13607	Fab640616	Rest Pride	55.71	9.29	
4718	4	5 Lb	Wiener Turkey 8-1 Cn=2Wt Ztf	6128-69	Jennie O	45.19		
7084	12	50 Oz	Soup Cream Of Chicken	1036	Campbells	59.38		
7132	12	1 Lb	Base Beef Granular	66001	Rest Pride Adv	29.69	2.47	
7133	12	1 Lb	Base Chicken Granular	52001	Rest Pride Adv	27.98	2.33	
1433	6	10	Sauce Apple Fancy/Sweet	2905631008	Rp/Apple Leaf	52.19	8.70	
16532	8	12 Ct	Bun Hamburger Bun 4" 1.5 Brid	5606	Lewis	22.08		
422	24	1 Lb	Starch Corn Argo	2001561	Argo	25.28	1.05	
18430	3	4 Lb	Onion Chopped 140213	Fab55335	Rest Pride	74.52	24.84	
7774	6	10	Yam Syrup Pk Cut L/S Sweet Potato	482004441	Rest Pride/Bruc	39.15	6.53	
18909	128	1.5 Oz	Sausage Pork Patty 2.85"	4811405f	Ole South	36.42		Weekly Pricing
1284	1	25 Lb	Meal Corn White Self Rising	243152	Scotts	10.99		
1413	6	5 Lb	Mix Pancake Add Water Only	741-0410	C Mills/Glister	31.98	5.33	
26	6	10	Ketchup Tomato Fncy Red Gold	4820038550	Rest Pride	26.73	4.46	
2920	2	10 Lb	Spagheti Long 10" Pasta 17414	4820093663	Orefresco	28.45		
19710	240	2.2 Oz	Biscuit Dough Round Ztf Split Cn=2Ge	6063	Rlchs	64.56		
3759	216	2.2 Oz	Biscuit Dough Southern Style 2.5"	6252	Pillsbury	40.06		
5035	4	5 Lb	Chix Bst Tenderloin Frit Fe #2	2523	Tyson	24.69		
6670	4	1 Gal	Relish Sweet Pickle	95156	Rest Pride	32.52	8.13	
7255	50	Lb	Sugar Granulated Pure Cane Dom	65556	Cargill	34.52		
7411	1	50 Lb	Bean Pinto Dry Triple Cleaned	4820068561	Rp	43.04		
7667	6	10	Vegetable Mixed Fncy	4820068561	Rest Pride	35.40	5.90	
7855	4	1 Gal	Vinegar White 4% Acidity Distilled	Wdv120	Rest Pride Dep	14.81	3.70	
18409	6	16 Oz	Chili Powder Light 139147	Fab175616	Rest Pride	33.37	5.56	
11445	4	45 Oz	Cereal Frosted Flakes	9817	Malt O Meal	37.85		

Van Buren County Detention Center

Food Bids

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment B -- Bid Prices per Monthly Price Revision Option

Item	Pack	Size	Description	UPC	Brand	Price Per		Notes
						Case	Unit	
15160	250	.73 Oz	Chik Bst Nugget Bld Wg Fc Cn 5=2Mtr&1Ge	5810-928	Tyson	27.17		
3048	1	1Pc-Lb	Ham Cooked Dell 12-14 Lb	25613	Hormel	2.66		Weekly Pricing
2119	12	8 Ct	Bun Hot Dog 8 Pk	1006	Bunny	28.99		
6811	1	25 Lb	Rice Converted	U01101	Uncle Bens	24.45		
11293	200	12 Gr	Dressing Ind Ranch Rv/Rf	73014	Diamond Crystal	21.02		
1904	6	1.5 Lb	Mix Country Gravy Pepper Tff 40899	Rpchgmp624	Rpp	21.55		
2110	10	20 Oz	Bread White Sandwich 20Sl Roundtop	4727	Bunny	24.24		
2161	12	24 Oz	Gelatin Red Asst	53633	Rest Pride Pref	30.65		
15987	2	5 Lb	Spread Pimento Cheese	103541	St Clairs	41.47		20.74
3579	6	5 Lb	Fry French Oven Kk Grade A 1/2"	7117922122	Simplot	30.16		
6717	6	10	Jelly Grape	55485	Polaner	52.15		8.69
6733	200	Ct	Jelly Asst #10 Grape Mixed Fruit	70065	Rest Pride	16.60		
6907	6	10	Sauce Aged Cheddar Cheese	2850037050	Rest Pride	59.53		9.92
7261	1	50 Lb	Sugar Powdered 6X	403292	Domino	51.09		
17325	96	1 Oz	Tea Ice Bag 1 Oz=1 Gal	4820010008	Ancient Leaf	16.63		
7498	6	10	Corn Whole Kernel Golden Fancy	4820068117	Rest Pride/Lib	41.91		6.99
7642	6	10	Kraut Shredded Fncy	4820058289	Rest Pride	38.17		6.36
7701	6	10	Pea Green 3 Sv	47213	Allen	42.66		7.11
7818	6	10	Tomato Diced Juice Pk	4820066041	Rest Pride/Rg	24.46		4.08
1165	6	66.5 Oz	Tuna Chunk Light Spring Water 16003	8560070032	Rp/Choice Landl	55.53		9.26
13414	52	3-19Oz	Chix Patty Bld White Mt Fc Wg Cn=2Mtr&1Ge	5809-928	Tyson	28.65		
206	4	5 Lb	Cheese American Yellow 120Ct Vs Prem	10025-1	Sch Choice/Rest	64.43		16.11 Weekly Pricing
3014	4	1 Gal	Mustard Pure Prep	6453	Sauer	22.33		
3085	10	1 Lb	Bacon Turkey Fc 2.780Z/5.125lices=2Mt	270103	Jennie O	34.52		
3117	1	1Pc-Lb	Bologna Jumbo 10/12# Fresh	5506	Travis	2.01		
4851	54	3 Oz	Patty Beef W/Tvp Layr Pk	310	Travis	33.27		

Van Buren County Detention Center

Food Bids

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment B -- Bid Prices per Monthly Price Revision Option

Item	Pack	Size	Description	UPC	Brand	Price Per		Notes
						Case	Unit	
6624	6.5 Lb		Peanut Butter Smooth	513924	R/P Nut N Bet	58.39	9.73	
7015	24.26 Oz		Salt Iodized	556	United	12.08		
103	12.8 Oz		Spec Yogurt Strawberry Banana N/F 11302	9836	Upstate Farms	11.58		
1503	6.10		Mix Fruit Juice	4820052349	Rest Pride/SF	60.04	10.01	
729	6.10		Pear Sliced Juice	1930338927	Harvest Of Eden	41.04		
727	6.10		Pear Halve Juice 35-40 Ct	4820047506	Rest P/SF/Harv	50.26	8.38	
1565	6.10		Pear Halve U/S Choice 35-40 Ct	4820048000	Rest Pride	45.60	7.60	
1527	6.10		Peach Slice U/S Choice Rp Only	4820010384	Rest Pride	40.06	6.68	
1512	6.10		Peach Halve U/S 35-40 Ct	4820081324	Duet	55.12	9.19	
2253	12.46 Oz		Juice Pineapple U/S Bev	8083	Dole	44.95		
2178	12.46 Oz		Juice Apple Per Bev	3601244Rp	Rest Pride	35.15		
12569	1000 3 Gm		Mix Drink Grape Nutri Low Cal	429013	Bernard	38.13		
12568	1000 3 Gm		Mix Drink Orange Nutri Low Cal	429033	Bernard	38.13		
12566	1000 3 Gm		Mix Drink Nutri Tea Low Cal	429063	Bernard	38.13		
12579	1000 3 Gm		Mix Drink Fruit Punch SF W Calcium	45023	Bernard	57.94		
2907	2.10 Lb		Macaroni Elbow Pasta	4820017417	Rest Pride/Orf	25.21		
7725	6.10		Potato Instant With Milk Vir C	10215	Whipp	82.56	13.76	
7542	6.10		Bean Green Cut Sh Mixed Blue Lake 68464	4820067433	Rest Pride/Hart	29.84		
7711	6.10		Bean Vegetarian U/S	4820079693	Han/Rest Pride	33.53	5.59	
7721	6.10		Bean Baked W Brown Sugar & Bacon	2880014142	Hanover	38.56		
601	104.1 Oz		Chip Potato Regular	11045	Frito Lay	41.54		
7605	6.10		Green Turnip Chopped Frcy	3470011252	Margaret Holmes	36.10	6.02	
3496	2.5 Lb		Hushpuppy Round 250Ct 3-1.5Bd W/Onion	53405	Rest Pride	22.37		
1365	6.5 Lb		Mix Cake Devil Food Tff	65002	Gilster Mary Le	37.78	6.30	
120	48.8 Oz		Milk 2% 1/2 Pint Bev	100114	Sealtest	17.13		
274	48.8 Oz		Milk 1% Half Pint Bev	100119	Sealtest	17.09		

Van Buren County Detention Center

Food Bids

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment B -- Bid Prices per Monthly Price Revision Option

Item	Pack	Size	Description	UPC	Brand	Price Per		Notes
						Case	Unit	
15291	1	20 Lb	Margarine Whipped	22159	Gold N Sweet	48.23		Weekly Pricing
6803	4	1 Gal	Mayonnaise	600102	Rest Pride Dep	47.48	11.87	Weekly Pricing
3024	6	2 Lb	Ham Sliced 1/2 Oz Bread Rdy 96% Ff	32542	Hormel	59.38		
6785	1	24Ct	Lettuce Iceberg Celilo Fresh			37.34		Weekly Pricing
6786	1	25 Lb	Tomato 5X6 Xlg Fresh	7017		32.86		Weekly Pricing
3069	1	15 Doz	Egg Med Loose Rg Grade Aa Usda Fresh	4032	Hilliandale	47.11		Weekly Pricing
3080	2	15 Lb	Bacon Sliced Slab 10/14Ct Fresh	8506/08500	Field	161.18		Weekly Pricing
6986	1	35 Lb	Oil Pan And Grill	110027420	Packer	57.10		Weekly Pricing
18222	2	10 Lb	Turkey Grd Raw 85/15	70012	Butterball	44.69		
4014	4	10 Lb	Fish Pollock Alaskan 2.4 Oz lqf	781400	Early Dawn/Sb	88.21	22.05	Weekly Pricing
4017	4	10 Lb	Fish Pollock Alaskan 4-6 Oz lqf	781700	Early Dawn/Gren	79.11	19.78	Weekly Pricing
4585	4	10 Lb	Chix Tender Jumbo Non Marinat Clip Fresh	14661	Sanderson Farm	176.90		Weekly Pricing
2757	1	18x-lb	Beef Grnd 73/27 Fine 80# Fresh	414	National Beef	2.88		Weekly Pricing
6996	1	35 Lb	Shortening Clear	110028741	Rest Pride	55.44		Weekly Pricing
4457	4	10 Lb	Chix Thigh Bnls Skins Frozen	14528	Sanderson Farm	83.36		Weekly Pricing
9283	1	10-lb	Beef Grnd 73/27 Apr 10# Frz	Frozen	Packer	24.25		Weekly Pricing

Disclaimer: This document is privileged and confidential. IWC approved use only.

Melissa Hornbeck - Bid Coordinator

Van Buren County Detention Center

Food Bid

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment C -- Comparison of Proposed Bid Prices - Attachment A to Attachment B

Item	Pack	Size	Description	UPC	Brand	Attachment A		Attachment B		Difference per Case		
						Price Per Case	Unit	Price Per Case	Unit	\$ Diff	% Diff	
6987	200	9 Gm	Mayonnaise **Weekly Pricing**	78030	Flavor Fresh	15.67		15.67		\$	0.0%	
18451	6	32 Oz	Pepper Lemon 13607	Fab640616	Rest Pride	62.59	10.43	55.71	9.29	\$	6.88	11.0%
4718	4	5 Lb	Wiener Turkey 8-1-Cn=2Wt Zif **Monthly Pricing**	6128-69	Jennie O	45.19		45.19		\$	-	0.0%
7084	12	50 Oz	Soup Cream Of Chicken	1036	Campbells	67.75		59.38	2.47	\$	8.37	12.4%
7132	12	1 Lb	Base Beef Granular	66001	Rest Pride Adv	33.87	2.82	29.69	2.47	\$	4.18	12.3%
7133	12	1 Lb	Base Chicken Granular	52001	Rest Pride Adv	27.98	2.66	27.98	2.33	\$	3.94	12.3%
1433	6	10	Sauce Apple Fancy Sweet	2905631008	Rp/Apple Leaf	59.54	9.92	52.19	8.70	\$	7.35	12.3%
16532	8	12 Ct	Bun Hamburger Bun 4" 1.5 Brd	5606	Lewis	24.91		22.08		\$	2.83	11.4%
422	24	1 Lb	Starch Corn Argo	2001561	Argo	28.74	1.20	25.28	1.05	\$	3.46	12.0%
18430	3	4 Lb	Fab55335	Fab55335	Rest Pride	84.45	28.15	74.52	24.84	\$	9.93	11.8%
7774	6	10	Onion Chopped 140213	482004441	Rest Pride/Bruc	44.74	7.46	39.15	6.53	\$	5.59	12.5%
18909	128	1.5 Oz	Yam Syrup Pk Cut U/S Sweet Potato	4811405j	Ole South	36.42		36.42		\$	-	0.0%
1284	1	25 Lb	Sausage Pork Patty 2.85** Weekly Pricing**	243152	Scots	12.51		10.99		\$	1.52	12.2%
1413	6	5 Lb	Meal Corn White Self Rising	741-0410	C Mills/Glister	36.48	6.08	31.98	5.33	\$	4.50	12.3%
26	6	10	Mix Pancake Add Water Only	4820038550	Rest Pride	30.40	5.07	26.73	4.46	\$	3.67	12.1%
2920	2	10 Lb	Ketchup Tomato Froy Red Gold	4820093663	Orefresco	32.40		28.45		\$	3.95	12.2%
19710	240	2.2 Oz	Spaghetti Long 10" Pasta 17414	6063	Richs	73.65		64.56		\$	9.09	12.3%
3759	216	2.2 Oz	Biscuit Dough Round Zif Split Cr=2Ge	6252	Pillsbury	45.70		40.06		\$	5.64	12.3%
5035	4	5 Lb	Biscuit Dough Southern Style 2.5"	2523	Tyson	28.17		24.69		\$	3.48	12.4%
6670	4	1 Gal	Chix Brst Tenderlon Frit Pc #2	95156	Rest Pride	36.92	9.23	32.52	8.13	\$	4.40	11.9%
7255	50	Lb	Relish Sweet Pickle	65556	Cargill	39.19		34.52		\$	4.67	11.9%
7411	1	50 Lb	Sugar Granulated Pure Cane Dom		Rp	49.10		43.04		\$	6.06	12.3%
7667	6	10	Bean Pinto Dry Triple Cleaned	4820068561	Rest Pride	40.38	6.73	35.40	5.90	\$	4.98	12.3%
7855	4	1 Gal	Vegetable Mixed Froy	W6W120	Rest Price Dep	16.90	4.23	14.81	3.70	\$	2.09	12.4%
18409	6	16 Oz	Vinegar White 4% Acidity Distilled	Fab175616	Rest Pride	38.07	6.35	33.37	5.56	\$	4.70	12.3%
11445	4	45 Oz	Chili Powder Light 139147	9817	Mait O Meal	43.18		37.85		\$	5.33	12.3%
15160	250	73 Oz	Cereal Frosted Flakes	5810-928	Tyson	30.94		27.17		\$	3.77	12.2%

Van Buren County Detention Center

Food Bid

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment C -- Comparison of Proposed Bid Prices - Attachment A to Attachment B

Item	Pack	Size	Description	UPC	Brand	Attachment A		Attachment B		Difference per Case	
						Price Per Case	Unit	Price Per Case	Unit	\$ Diff	% Diff
3048	1	1Pc-Lb	Ham Cooked Deli 12-14 Lb **Weekly Pricing**	25613	Hormel	2.66		2.66		\$ -	0.0%
2119	12	8 Ct	Bun Hot Dog 8 Pk	1006	Bunry	37.85		28.99		\$ 3.86	11.8%
6811	1	25 Lb	Rice Converted	U01101	Uncle Bens	27.79		24.45		\$ 3.34	12.0%
11293	200	12 Gr	Dressing Ind Ranch Rg/Rf	73014	Diamond Crystal	23.99		21.02		\$ 2.97	12.4%
1904	6	1.5 Lb	Mix Country Gravy Pepper Tff 40899	RpCbmgp24	Rpp	24.46		21.55		\$ 2.91	11.9%
2110	10	20 Oz	Bread White Sandwich 20Si Roundtop	4727	Bunry	27.38		24.24		\$ 3.14	11.5%
2161	12	24 Oz	Gelatin Red Asst	53633	Bunry	35.32		30.65		\$ 4.57	13.0%
15987	2	5 Lb	Spread Pimento Cheese	103541	St Clairs	47.31		41.47		\$ 5.84	12.3%
3579	6	5 Lb	Fry French Oven Kk Grade A 1/2"	7117922122	Simplet	34.41		30.16		\$ 4.25	12.4%
6717	6	10	Jelly Grape	55485	Polarer	59.39		52.15		\$ 7.24	12.2%
6733	200	Ct	Jelly Asst #10 Grape Mixed Fruit	70065	Rest Pride	18.94		16.60		\$ 2.34	12.4%
6907	6	10	Sauce Aged Cheddar Cheese	2850037050	Rest Pride	68.03		59.53		\$ 8.50	12.5%
7261	1	50 Lb	Sugar Powdered 6X	403292	Domino	58.39		51.09		\$ 7.30	12.7%
17325	96	1 Oz	Tea Ice Bag 1 Oz-1 Gal	4820010008	Ancient leaf	19.04		16.63		\$ 2.41	12.7%
7498	6	10	Corn Whole Kernel Golden Fancy	4820068117	Rest Pride/Lib	47.82		41.91		\$ 5.91	12.4%
7642	6	10	Kraut Shredded Fryc	4820058289	Rest Pride	43.55		38.17		\$ 5.38	12.4%
7701	6	10	Pea Green Sv	47213	Allen	48.84		42.66		\$ 6.18	12.7%
7818	6	10	Tomato Diced Juice Pk	4820066041	Rest Pride/Rg	27.90		24.46		\$ 3.44	12.3%
1165	6	66.5 Oz	Tuna Chunk Light Spring Water 16003	8560070032	Rp/Choice Landl	63.14		55.53		\$ 7.61	12.1%
13414	52	3.190z	Chik Patty Brd White Mt Fc Wg Cn=2Mtl&1Gc	5809-928	Tyson	32.80		28.65		\$ 4.15	12.7%
206	4	5 Lb	Cheese American Yellow 120Ct Vs Prem	10025-1	Sch Choice/Rest	64.43		64.43		\$ -	0.0%
3014	4	1 Gal	Mustard Pure Prep	6453	Sauer	25.48		22.33		\$ 3.15	12.4%
3085	10	1 Lb	Bacon Turkey Fc 2.78Oz/5.12Slices=2Mt	270103	Jennie O	34.52		34.52		\$ -	0.0%
3117	1	1Pc-Lb	Bologna Jumbo 10/12# Fresh **Monthly Pricing**	5506	Field	2.01		2.01		\$ -	0.0%

Van Buren County Detention Center

Food Bid

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment C -- Comparison of Proposed Bid Prices - Attachment A to Attachment B

Item	Pack	Size	Description	UPC	Brand	Attachment A		Attachment B		Difference per Case	
						Price Per Case	Unit	Price Per Case	Unit	\$ Diff	% Diff
4851	54	3 Oz	Patty Beef W/Typ Lavr Pk	310	Travis	37.96		33.27		\$ 4.69	12.4%
6624	6	5 Lb	Peanut Butter Smooth	513924	R/P Nut N Bet	66.73		58.39		\$ 8.34	12.5%
7015	24	26 Oz	Salt Iodized	556	United	13.67		12.08		\$ 1.59	11.6%
103	12	8 Oz	Spec Yogurt Strawberry Banana N/F 11302	9836	Upstate Farms	13.23		11.58		\$ 1.65	12.5%
1503	6	10	Mix Fruit Juice	4820052349	Rest Pride/SF	68.61		60.04		\$ 8.57	12.5%
729	6	10	Pear Sliced Juice	199038927	Harvest Of Eden	46.90		41.04		\$ 5.86	12.5%
727	6	10	Pear Halve Juice 35-40 Ct	4820047606	Rest P/SF/Harv	57.44		50.26		\$ 7.18	12.5%
1565	6	10	Pear Halve U/S Choice 35-40 Ct	4820048000	Rest Pride	52.03		45.60		\$ 6.43	12.4%
1527	6	10	Peach Slice U/S Choice Rp Only	4820010384	Rest Pride	45.79		40.06		\$ 5.73	12.5%
1512	6	10	Peach Halve U/S 35-40 Ct	4820081324	Duet	62.89		55.12		\$ 7.77	12.4%
2253	12	46 Oz	Juice Pineapple U/S Bev	8083	Dole	51.37		44.95		\$ 6.42	12.5%
2178	12	46 Oz	Juice Apple Per Bev	3601244Rp	Rest Pride	40.17		35.15		\$ 5.02	12.5%
12569	1000	3 Gm	Mix Drink Grape Nutri Low Cal	429013	Bernard	43.57		38.13		\$ 5.44	12.5%
12568	1000	3 Gm	Mix Drink Orange Nutri Low Cal	429063	Bernard	43.57		38.13		\$ 5.44	12.5%
12566	1000	3 Gm	Mix Drink Nutri Tea Low Cal	450223	Bernard	43.57		38.13		\$ 5.44	12.5%
12579	1000	3 Gm	Mix Drink Fruit Punch SF W Calcium	450223	Bernard	66.21		57.94		\$ 8.27	12.5%
2907	2	10 Lb	Macaroni Elbow Pasta	4820017417	Rest Pride/Of	28.81		25.21		\$ 3.60	12.5%
7725	6	10	Potato Instant With Milk Vit C	10215	Whipp	94.03		82.56		\$ 11.47	12.2%
7542	6	10	Bean Green Cut SH Mixed Blue Lake 68464	4820067433	Rest Pride/Hart	34.04		29.84		\$ 4.20	12.3%
7711	6	10	Bean Vegetarian U/S	4820079693	Hart/Rest Pride	38.31		33.53		\$ 4.78	12.5%
7721	6	10	Bean Baked W Brown Sugar & Bacon	2880014142	Hanover	44.07		38.56		\$ 5.51	12.5%
601	104	1 Oz	Chip Potato Regular	11045	Margaret Holmes	47.39		41.54		\$ 5.85	12.3%
7605	6	10	Green Turnip Chopped Fnoy	3470011252	Frito Lay	41.11		36.10		\$ 5.01	12.2%
3496	2	5 Lb	Hushpuppy Round 260Ct 3-1.58d W/Onion	53405	Rest Pride	25.52		22.37		\$ 3.15	12.3%
1365	6	5 Lb	Mix Cake Devil Food Tff	65002	Gilster Mary Le	43.10		37.78		\$ 5.32	12.3%
120	48	8 Oz	Milk 2% 1/2 Pint Bev **Monthly Pricing**	100114	Sealtest	17.13		17.13		\$ -	0.0%
274	48	8 Oz	Milk 1% Half Pint Bev **Monthly Pricing**	100119	Sealtest	17.09		17.09		\$ -	0.0%
15291	1	20 Lb	Margarine Whipped **Weekly Pricing**	22159	Gold N Sweet	48.23		48.23		\$ -	0.0%
6803	4	1 Gal	Mayonnaise **Weekly Pricing**	600102	Rest Pride Dep	47.48		47.48		\$ -	0.0%

Van Buren County Detention Center

Food Bid

Contract Period: July 1, 2022 to June 30, 2023

IWC Food Service

Attachment C -- Comparison of Proposed Bid Prices - Attachment A to Attachment B

Item	Pack	Size	Description	UPC	Brand	Attachment A		Attachment B		Difference per Case	\$ Diff	% Diff
						Price Per Case	Unit	Price Per Case	Unit			
3024	6	2 Lb	Ham Sliced 1/2 Oz Bread Rdy 96% Ff **Monthly Pricing**	32542	Hornel	59.38		59.38		\$ -	0.0%	
6785	1	24ct	Lettuce Iceberg Cello Fresh **Weekly Pricing**			37.34		37.34		\$ -	0.0%	
6786	1	25 Lb	Tomato 5X6 Xlg Fresh **Weekly Pricing**	7017		32.86		32.86		\$ -	0.0%	
3069	1	15 Doz	Egg Med Loose Rp Grade Aa Usda Fresh **Weekly Pricing**	4032	Hilliandale	47.11		47.11		\$ -	0.0%	
3080	2	15 Lb	Bacon Sliced Slab 10/14ct Fresh **Weekly Pricing**	8506/08500	Field	161.18		161.18		\$ -	0.0%	
6986	1	35 Lb	Oil Pan And Grill **Weekly Pricing**	110027420	Packer	57.10		57.10		\$ -	0.0%	
18222	2	10 Lb	Turkey Grd Raw 85/15 ** Monthly Pricing**	70012	Butterball	44.69		44.69		\$ -	0.0%	
4014	4	10 Lb	Fish Pollock Alaskan 2-4 Oz Iqf **Weekly Pricing**	781400	Early Dawn/Sb	88.21	22.05	88.21	22.05	\$ -	0.0%	
4017	4	10 Lb	Fish Pollock Alaskan 4-6 Oz Iqf **Weekly Pricing**	781700	Early Dawn/Gren	79.11	19.78	79.11	19.78	\$ -	0.0%	
4585	4	10 Lb	Chix Tender Jumbo Non Marinat Clip Fresh **Weekly Pricing**	14661	Sanderson Farm	176.90		176.90		\$ -	0.0%	
2757	1	18x-lb	Beef Grnd 73/27 Fine 80# Fresh **Weekly Pricing**	414	National Beef	2.88		2.88		\$ -	0.0%	
6996	1	35 Lb	Shortening Clear **Weekly Pricing**	110028741	Rest Pride	55.44		55.44		\$ -	0.0%	
4457	4	10 Lb	Chix Thigh Bnls Skins Frozen **Weekly Pricing**	14528	Sanderson Farm	83.36		83.36		\$ -	0.0%	
9283	1	10-Lb	Beef Grnd 73/27 Apr 10# Frz **Weekly Pricing**	Frozen	Packer	24.25		24.25		\$ -	0.0%	

Disclaimer: This document is privileged and confidential. IWC approved use only.

**Request for Taxpayer
Identification Number and Certification**

Give Form to the requester. Do not send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Institutional Wholesale Co., Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) >

Other (see instructions) >

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
535 Dry Valley Road

6 City, state, and ZIP code
Cookeville, TN 38506

7 List account number(s) here (optional)

8 Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-				
--	--	--	---	--	--	--	--

OR

Employer identification number

6	2	-	0	7	9	3	5	1	9
---	---	---	---	---	---	---	---	---	---

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person > *James J. Martin* Date > 1/4/2022

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



AGENCY CUSTOMER ID: INSTWHO-01

NSCOTT

LOC #: 1

ADDITIONAL REMARKS SCHEDULE

Page 1 of 1

AGENCY Hub International Mid-South	License # 1298	NAMED INSURED Institutional Wholesale Co., Inc. 535 Dry Valley Road Cookeville, TN 38506
POLICY NUMBER SEE PAGE 1		
CARRIER SEE PAGE 1	NAIC CODE SEE P 1	EFFECTIVE DATE: SEE PAGE 1

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 FORM TITLE: Certificate of Liability Insurance

Additional Coverage Information
LEASED RENTED EQUIPMENT:
Per Item Limit \$125,000
Deductible: \$2,500

EXCESS LIABILITY (2ND LAYER)
Limit: \$10,000,000
Retention: Primary Layer \$10,000,000

.....
The certificate holder is included as Additional Insured for General Liability and Automobile Liability, when required by a written contract or agreement that has been executed prior to a loss, as outlined in the policy forms referenced below. Additional Insured status is not applicable to Workers' Compensation.

As respects General Liability:

Blanket Additional Insured (Vendors) - Form# CG2015 12/19
Blanket Waiver of Transfer of Rights of Recovery (Subrogation)- Form# CG2404A 12/19

As respects Automobile Liability:

Blanket Additional Insured - Form# CA7078 10/13
Blanket Waiver of Transfer of Rights of Recovery (Subrogation)- Form# CA7078 10/13

As respects Workers' Compensation:

Waiver of Our Right to Recover from Others Endorsement - Waiver of Subrogation
Form# WC000313 04/84

As respects Umbrella/Excess Liability:

The Umbrella/Excess Liability policy provides excess limits over the underlying primary General Liability, Automobile Liability, and Employer's Liability coverages referenced herein.

Subject to all of the terms conditions, exclusions and definitions of the above referenced policies, as they are issued by the carrier(s).



INSTWHO-01

NSCOTT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/5/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER License # 1298 Hub International Mid-South 3011 Armory Drive Suite 250 Nashville, TN 37204	CONTACT Krystal Burton NAME PHONE (A/C, No. Ext): (615) 986-0268 FAX (A/C, No.): (615) 687-2801 E-MAIL ADDRESS: krystal.burton@hubinternational.com
INSURED Institutional Wholesale Co., Inc. 535 Dry Valley Road Cookeville, TN 38506	INSURER(S) AFFORDING COVERAGE INSURER A: Westfield National Insurance Company NAIC # 24120 INSURER B: Carolina Casualty Insurance Company 10510 INSURER C: INSURER D: INSURER E: INSURER F:

INSUR LTR	TYPE OF INSURANCE	ADDITIONAL INSURER (INSURER) (W/O)	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO SECT <input type="checkbox"/> LOC OTHER:		CMM123627T	1/1/2022	1/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA occurrence) \$ 500,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		CMM123627T	1/1/2022	1/1/2023	COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 0		CMM123627T	1/1/2022	1/1/2023	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/EMBER EXCLUDED? (Mandatory in TN) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	KEY0139089	1/1/2022	1/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 600,000 E.L. DISEASE - EA EMPLOYER \$ 600,000 E.L. DISEASE - POLICY LIMIT \$ 600,000
A	Leased/Rented Equip		CMM123627T	1/1/2022	1/1/2023	L/R Equipment \$ 125,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Institutional Wholesale Company, Inc. 535 Dry Valley Road Cookeville, TN 38506-0000	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Daniel D. Hite</i>
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ACORD 25 (2016/03)

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**City of Algood
Business Tax Standard License**

May 4, 2022

MISTY BELL
INSTITUTIONAL WHOLESale CO INC
535 DRY VALLEY RD
COOKEVILLE TN 38506-4937

Letter ID: L1489958272
Expiration Date: 18-May-2023
Return Due By: 18-Apr-2023

The business tax license printed below certifies the receipt and approval of your business tax license application or the renewal of a license for your existing business. The license is valid until the expiration date noted above. Your license number is 0103873589 and your classification is 1A. The certificate must be displayed publicly at the location for which it is issued.

All business tax returns are required to be filed and the payment remitted electronically. Your return is due on April 18, 2023. Please visit www.tn.gov/revenue for additional information.

Note: This license does not permit operation unless properly zoned and/or in compliance with all other applicable state, county, or city laws, rules and regulations. Also, as required by Tenn. Code Ann. § 39-17-1801 et seq., businesses must comply with all provisions of the Tennessee Non-Smoker Protection Act.

DETACH LICENSE BELOW AND DISPLAY IN PUBLIC AREA

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**City of Algood
Business Tax Standard License**

This certificate must be publicly displayed.

INSTITUTIONAL WHOLESale CO INC
535 DRY VALLEY RD
COOKEVILLE TN 38506-4937

Date Issued: 04-May-2022
Classification: 1A
Letter ID: L1489958272
License Number: 0103873589
Expiration Date: 18-May-2023



**Putnam County
Business Tax Standard License**

April 19, 2022

MISTY BELL
INSTITUTIONAL WHOLESALE CO INC
535 DRY VALLEY RD
COOKEVILLE TN 38506-4937

Letter ID: L1198433664
Expiration Date: 18-May-2023
Return Due By: 18-Apr-2023

The business tax license printed below certifies the receipt and approval of your business tax license application or the renewal of a license for your existing business. The license is valid until the expiration date noted above. Your license number is 0101187057 and your classification is 1A. The certificate must be displayed publicly at the location for which it is issued.

All business tax returns are required to be filed and the payment remitted electronically. Your return is due on April 18, 2023. Please visit www.tn.gov/revenue for additional information.

Note: This license does not permit operation unless properly zoned and/or in compliance with all other applicable state, county, or city laws, rules and regulations. Also, as required by Tenn. Code Ann. § 39-17-1801 et seq., businesses must comply with all provisions of the Tennessee Non-Smoker Protection Act.

DETACH LICENSE BELOW AND DISPLAY IN PUBLIC AREA

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**Putnam County
Business Tax Standard License**

This certificate must be publicly displayed.

INSTITUTIONAL WHOLESALE CO INC
581 S WILLOW AVE
COOKEVILLE TN 38501-3801

Date Issued: 19-Apr-2022
Classification: 1A
Letter ID: L1198433664
License Number: 0101187057
Expiration Date: 18-May-2023

Ambulance purchase from ARP

The Full County Commission had already allocated \$250,000.00 to purchase a new Ambulance but William Maxwell made a motion, second by Bill Mosley to increase that amount to \$260,000.00 by the use of the ARP funds.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed.

Ambulance Purchase (Savvik Buying Group)

William Maxwell made a motion, second by Mickey Robinson to approve the purchase of the New Ambulance through Savvik PASI Group.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed.

School Budget Amendments (Fund 141)

Director of School's Cheryl Cole was present with several adjustments from Fund 141 in the Schools Budget. William Maxwell made a motion, second by Brian Simmons to approve the Budget Amendments to Fund 141 as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Budget Amendments as following:**

COUNTY COURT APPROVAL

AMENDMENTS 21-22

Please make the following adjustments/amendments for the General Purpose School Fund.

Move \$4,000.00 from 141-72210-432 Library Books/Media to 141-72210-129 Librarians.

Adjustments are being made due to relocation of funds to cover higher estimated costs.

928

Date: 6/6/2022 11:06 AM
User: Joan Moffitt

Van Buren County Board of Education
Transaction Pre-Post Report

Fund 141

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141-72210-432-	Budget Amendment 21-22 Fund 141	June 2022	6/6/2022	\$4,000.00	\$0.00
BA	141-72210-129-	Budget Amendment 21-22 Fund 141	June 2022	6/6/2022	\$0.00	\$4,000.00
Fund Totals:					\$4,000.00	\$4,000.00

COUNTY COURT APPROVAL

AMENDMENTS 21-22

Please make the following adjustments/amendments for the 141 Budget FY 21-22.

Move \$33,000.00 from 71100-722 Regular Instruction Equipment to 72250-355 \$1,000.00 Travel; 72250-471 \$12,000.00 Software; 72250-722 \$20,000 Regular Instruction Equipment.

Move \$10,000.00 from 76100-724 Site Development to 72410-207 Medical Insurance.

Move \$22,000.00 from 71100-449 Textbooks Bound to 71100-198 Non-Certified Substitute Teachers.

Move \$27,000.00 from 71100-722 Regular Instruction Equipment to 71100-116 Teachers.

Adjustments are being made due to additional funds being expended through ESSER 3.0 funds.

Date: 5/25/2022 12:41 PM
 User: Joan Moffitt

Van Buren County Board of Education
 Transaction Pre-Post Report

Fund 141

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141- -71100-722- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$33,000.00	\$0.00
BA	141- -72250-355- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$1,000.00
BA	141- -72250-471- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$12,000.00
BA	141- -72250-722- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$20,000.00
BA	141- -76100-724- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$10,000.00	\$0.00
BA	141- -72410-207- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$10,000.00
BA	141- -71100-449- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$22,000.00	\$0.00
BA	141- -71100-198- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$22,000.00
BA	141- -71100-722- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$27,000.00	\$0.00
BA	141- -71100-116- -	Budget Amendment 21-22 Fund 141	May 2022	5/25/2022	\$0.00	\$27,000.00
Fund Totals:					\$92,000.00	\$92,000.00

BA

Jo. Comn.

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023		Basis	Thru	
Account Number		2021	April 2022	2023
Estimated/Appropriated/Actual Revenues				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	691,346	685,906	711,828
40120	Trustee's Collections - Prior Year	48,588	42,165	40,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	18,265	2,884	19,000
40140	Interest And Penalty	12,761	8,239	11,000
40161	Payments In Lieu Of Taxes - T. V. A.	5,404	3,603	5,400
40162	Payments In Lieu Of Taxes-Local Utilitie	47,364	47,962	50,000
	Total County Property Taxes	823,728	790,759	837,228
40200	County Local Option Taxes			
40210	Local Option Sales Tax	745,919	604,484	750,000
40220	Hotel/Motel Tax	135,791	105,387	135,000
40275	Mixed Drink Tax	0	1,089	1,500
40290	Other County Local Option Taxes	0	9,450	0
	Total County Local Option Taxes	881,710	720,410	886,500
40300	Statutory Local Taxes			
40350	Interstate Telecommunications Tax	0	0	500
	Total Statutory Local Taxes	0	0	500
Total Local Taxes		1,705,438	1,511,169	1,724,228
41000	Licenses And Permits			
41100	Licenses			
41110	Marriage Licenses	561	219	300
	Total Licenses	561	219	300
Total Licenses And Permits		561	219	300
43000	Charges For Current Services			
43500	Education Charges			
43511	Tuition - Regular Day Students	3,893	1,200	4,000
43570	Receipts From Individual Schools	7,165	7,976	25,000
	Total Education Charges	11,058	9,176	29,000
Total Charges For Current Services		11,058	9,176	29,000
44000	Other Local Revenues			
44100	Recurring Items			
44130	Sale Of Materials And Supplies	0	0	1,000
44170	Miscellaneous Refunds	17,978	16,124	23,000
	Total Recurring Items	17,978	16,124	24,000
44500	Nonrecurring Items			
44530	Sale Of Equipment	0	1,677	2,000
44560	Damages Recovered From Individuals	195	0	0
44570	Contributions & Gifts	2,000	2,700	2,000
	Total Nonrecurring Items	2,195	4,377	4,000
44900	Other Local Revenues			
44990	Other Local Revenues	42,000	184,000	50,000
	Total Other Local Revenues	42,000	184,000	50,000
Total Other Local Revenues		62,173	204,501	78,000
46000	State Of Tennessee			
46200	Public Safety Grants			
46290	Other Public Safety Grants	0	12,764	0

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
Total Public Safety Grants		0	12,764	0
46300 Health And Welfare Grants				
46390	Other Health And Welfare Grants	45,000	6,327	25,000
Total Health And Welfare Grants		45,000	6,327	25,000
46500 State Education Funds				
46511	Basic Education Program	5,095,000	4,652,100	5,317,000
46515	Early Childhood Education	100,808	53,417	125,000
46590	Other State Education Funds	272,077	150,611	200,000
46610	Career Ladder Program	13,016	8,256	15,000
46640	Vocational Equipment	0	124,703	250,000
Total State Education Funds		5,480,901	4,989,087	5,907,000
46800 Other State Revenues				
46851	State Revenue Sharing -T.V.A.	176,847	130,814	180,000
46980	Other State Grants	80,696	200,000	200,000
46981	Safe Schools - ARRA	19,600	1,213	20,000
46990	Other State Revenues	75,372	51,091	310,000
Total Other State Revenues		352,515	383,118	710,000
Total State Of Tennessee		5,878,416	5,391,296	6,642,000
47000 Federal Government				
47100 Federal Through State				
47143	Special Education - Grants To States	1,120	18,367	36,000
47307	COVID-19 Grant B	0	383,893	30,000
47309	COVID-19 Grant D - High Quality Literac	0	53,144	165,000
47401	American Rescue Plan Act Grant #1	0	306,273	1,400,000
47402	American Rescue Plan Act Grant #2	0	2,180	45,000
47403	American Rescue Plan Act Grant #3	0	512	10,000
47404	American Rescue Plan Act Grant #4 - AR	0	427	20,000
47590	Other Federal Through State	0	53,124	0
Total Federal Through State		1,120	817,920	1,706,000
Total Federal Government		1,120	817,920	1,706,000
48000 Other Governments And Citizens Groups				
48100 Other Governments				
48140	Contracted Services	0	6,336	0
Total Other Governments		0	6,336	0
Total Other Governments And Citizens Groups		0	6,336	0
Total Revenues		7,658,766	7,940,617	10,179,528
49000 Other Sources (Non-Revenue)				
49800	Transfers In	0	0	5,000
49800	Other Sources (Non-Revenue)	0	0	5,000
Total Other Sources (Non-Revenue)		0	0	5,000
Total Revenues & Other Sources (Non-Revenue)		7,658,766	7,940,617	10,184,528

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023				Basis	Thru	
Account Number				2021	April 2022	2023
Estimated/Appropriated/Actual Expenditures						
70000 Education						
71000 Instruction						
71100 Regular Instruction Program						
71100	116	Teachers	2,262,184	1,661,666	2,460,000	
71100	117	Career Ladder Program	6,000	3,000	6,000	
71100	128	Homebound Teachers	180	3,460	5,000	
71100	163	Educational Assistants	194,275	157,570	229,000	
71100	189	Other Salaries & Wages	0	0	1,000	
71100	195	Certified Substitute Teachers	1,573	1,473	4,000	
71100	198	Non-Certified Substitute Teachers	33,688	49,544	70,000	
71100	201	Social Security	146,659	109,860	170,000	
71100	204	State Retirement	231,141	168,051	260,000	
71100	207	Medical Insurance	170,514	123,353	195,000	
71100	210	Unemployment Compensation	485	495	2,000	
71100	212	Employer Medicare	34,398	25,785	40,000	
71100	217	Retirement - Hybrid Stabilization	9,559	6,948	15,000	
71100	311	Contracts With Other School Systems	0	0	3,000	
71100	336	Maintenance And Repair Services-Equipr	0	0	500	
71100	355	Travel	0	0	2,000	
71100	399	Other Contracted Services	0	0	4,000	
71100	429	Instructional Supplies And Materials	11,800	18,760	15,000	
71100	449	Textbooks - Bound	24,109	53,778	90,000	
71100	499	Other Supplies And Materials	1,429	2,026	1,000	
71100	535	Fee Waiver	0	0	1,000	
71100	599	Other Charges	224	259	2,000	
71100	722	Regular Instruction Equipment	83	58,018	5,000	
71100 Regular Instruction Program			3,128,301	2,444,046	3,580,500	
71200 Special Education Program						
71200	116	Teachers	298,005	180,122	325,000	
71200	128	Homebound Teachers	0	120	1,000	
71200	163	Educational Assistants	43,344	53,921	40,000	
71200	171	Speech Pathologist	83,055	67,200	96,000	
71200	195	Certified Substitute Teachers	0	0	1,000	
71200	198	Non-Certified Substitute Teachers	0	0	3,000	
71200	201	Social Security	24,084	17,314	26,000	
71200	204	State Retirement	27,096	21,577	31,000	
71200	207	Medical Insurance	51,183	31,145	52,000	
71200	210	Unemployment Compensation	111	114	1,000	
71200	212	Employer Medicare	5,632	2,177	5,300	
71200	217	Retirement - Hybrid Stabilization	2,429	1,380	3,000	
71200	312	Contracts With Private Agencies	0	0	15,000	
71200	336	Maintenance And Repair Services-Equipr	0	0	500	
71200	429	Instructional Supplies And Materials	0	0	500	
71200	499	Other Supplies And Materials	64	69	500	
71200	535	Fee Waiver	0	0	500	
71200	725	Special Education Equipment	2,192	4,383	19,000	

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023				Basis	Thru	
Account Number				2021	April 2022	2023
71200	Special Education Program			537,195	379,522	620,300
71300	Vocational Education Program					
71300	116	Teachers		178,078	126,347	193,000
71300	117	Career Ladder Program		1,000	500	1,000
71300	198	Non-Certified Substitute Teachers		0	0	500
71300	201	Social Security		10,270	7,372	12,000
71300	204	State Retirement		16,931	11,910	18,500
71300	207	Medical Insurance		14,448	9,999	16,000
71300	210	Unemployment Compensation		24	25	1,000
71300	212	Employer Medicare		2,402	1,724	2,700
71300	217	Retirement - Hybrid Stabilization		743	699	1,000
71300	336	Maintenance And Repair Services-Equipr		0	0	500
71300	356	Tuition		1,005	540	2,000
71300	429	Instructional Supplies And Materials		0	0	1,000
71300	499	Other Supplies And Materials		0	0	1,000
71300	535	Fee Waiver		0	0	1,000
71300	599	Other Charges		900	635	1,000
71300	730	Vocational Instruction Equipment		950	124,454	250,000
71300	Vocational Education Program			226,751	284,205	502,200
Total	Instruction			3,892,247	3,107,773	4,703,000
72000	Support Services					
72110	Attendance					
72110	105	Supervisor/Director		63,148	44,821	71,000
72110	117	Career Ladder Program		1,000	500	1,000
72110	201	Social Security		3,697	2,633	4,200
72110	204	State Retirement		6,588	4,668	7,000
72110	207	Medical Insurance		4,311	2,896	5,000
72110	210	Unemployment Compensation		7	7	200
72110	212	Employer Medicare		865	616	1,200
72110	355	Travel		0	1,211	1,000
72110	499	Other Supplies And Materials		0	0	500
72110	524	Inservice/Staff Development		350	800	1,000
72110	599	Other Charges		0	0	500
72110	704	Attendance Equipment		0	0	500
72110	Attendance			79,966	58,152	93,100
72120	Health Services					
72120	105	Supervisor/Director		57,072	39,408	62,000
72120	131	Medical Personnel		48,493	33,369	49,000
72120	163	Educational Assistants SE		0	250	0
72120	189	Other Salaries & Wages		18,290	4,804	25,000
72120	198	Non-Certified Substitute Teachers		0	0	0
72120	201	Social Security		7,523	4,992	8,000
72120	204	State Retirement		8,654	5,310	10,000
72120	207	Medical Insurance		5,391	3,887	6,000
72120	210	Unemployment Compensation		24	22	400
72120	212	Employer Medicare		1,759	1,167	2,000

Fund 141		General Purpose School				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2023						
Account Number			Budgetary Basis	Est & Bgt Thru	Proposed	
			2021	April 2022	2023	
72120	307	Communication	0	0	600	
72120	348	Postal Charges	0	0	300	
72120	355	Travel	0	0	2,000	
72120	413	Drugs And Medical Supplies	1,642	8,898	10,000	
72120	499	Other Supplies And Materials	9,440	10,319	10,000	
72120	524	Inservice/Staff Development	500	2,875	4,000	
72120	599	Other Charges	298	0	2,500	
72120	701	Administration Equipment	0	0	1,000	
72120		Health Services	159,086	115,301	192,800	
72130		Other Student Support				
72130	123	Guidance Personnel	107,656	67,143	116,000	
72130	189	Other Salaries & Wages	14,938	61,507	177,000	
72130	201	Social Security	6,901	7,018	15,000	
72130	204	State Retirement	10,337	9,776	19,000	
72130	207	Medical Insurance	19,919	10,511	19,000	
72130	210	Unemployment Compensation	25	30	600	
72130	212	Employer Medicare	1,615	1,696	2,400	
72130	217	Retirement - Hybrid Stabilization	690	689	1,000	
72130	309	Contracts With Government Agencies	3,600	9,036	35,000	
72130	322	Evaluation And Testing	3,848	1,887	2,000	
72130	355	Travel	0	0	500	
72130	399	Other Contracted Services	0	11,153	5,000	
72130	499	Other Supplies And Materials	193	2,480	2,000	
72130		Other Student Support	169,722	182,926	394,500	
72210		Regular Instruction Program				
72210	105	Supervisor/Director	30,959	45,014	79,000	
72210	117	Career Ladder Program Van Buren High	1,000	500	0	
72210	129	Librarians	121,202	73,751	114,000	
72210	189	Other Salaries & Wages	45,344	50,843	65,000	
72210	196	In-Service Training	0	0	0	
72210	201	Social Security	6,873	7,155	10,000	
72210	204	State Retirement	13,037	12,156	18,000	
72210	207	Medical Insurance	15,225	11,676	19,000	
72210	210	Unemployment Compensation	42	35	500	
72210	212	Employer Medicare	2,714	2,246	3,700	
72210	217	Retirement - Hybrid Stabilization	0	0	0	
72210	336	Maintenance And Repair Services-Equipr	0	0	500	
72210	355	Travel	0	702	1,000	
72210	399	Other Contracted Services	0	53,144	500	
72210	432	Library Books/Media	2,068	1,969	3,000	
72210	499	Other Supplies And Materials	21,438	4,191	3,000	
72210	524	Inservice/Staff Development	3,280	2,881	3,000	
72210	599	Other Charges	0	382	1,000	
72210	790	Other Equipment	0	0	1,000	
72210		Regular Instruction Program	263,182	266,645	322,200	
72220		Special Education Program				

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023				Basis	Thru	
Account Number				2021	April 2022	2023
72220	105	Supervisor/Director		63,481	45,261	73,000
72220	117	Career Ladder Program		1,000	500	1,000
72220	124	Psychological Personnel		59,932	39,293	65,000
72220	162	Clerical Personnel		0	0	500
72220	189	Other Salaries & Wages		5,578	5,119	7,000
72220	201	Social Security		7,666	5,283	8,000
72220	204	State Retirement		13,168	9,119	15,000
72220	207	Medical Insurance		7,900	5,559	9,000
72220	210	Unemployment Compensation		18	17	300
72220	212	Employer Medicare		1,793	1,235	2,000
72220	307	Communication		154	130	1,000
72220	336	Maintenance And Repair Services-Equipr		90	91	500
72220	355	Travel		1,641	1,302	2,500
72220	499	Other Supplies And Materials		0	0	1,000
72220	524	Inservice/Staff Development		448	0	500
72220	599	Other Charges		0	0	1,000
72220		Special Education Program		162,869	112,909	187,300
72230		Vocational Education Program				
72230	105	Supervisor/Director		0	0	4,900
72230	201	Social Security		0	0	310
72230	204	State Retirement		0	0	450
72230	210	Unemployment Compensation		0	0	40
72230	212	Employer Medicare		0	0	80
72230	355	Travel		100	184	500
72230		Vocational Education Program		100	184	6,280
72250		Technology				
72250	138	Instructional Computer Personnel		55,766	92,402	130,000
72250	201	Social Security		3,156	5,514	9,000
72250	204	State Retirement		3,920	7,979	13,000
72250	207	Medical Insurance		10,192	7,120	13,000
72250	210	Unemployment Compensation		(11)	14	200
72250	212	Employer Medicare		738	1,290	2,300
72250	350	Internet Connectivity		9,660	9,660	10,000
72250	355	Travel		0	1,267	1,000
72250	470	Cabling		0	347	1,000
72250	471	Software		56,225	119,325	120,000
72250	499	Other Supplies And Materials		554	191	1,000
72250	524	Inservice/Staff Development		0	200	2,000
72250	722	Regular Instruction Equipment		21,839	90,728	115,000
72250	790	Other Equipment		0	11,358	17,000
72250		Technology		162,039	347,395	434,500
72310		Board Of Education				
72310	191	Board And Committee Members Fees		13,200	11,700	16,000
72310	201	Social Security		818	725	1,200
72310	207	Medical Insurance		52,512	41,574	59,000
72310	212	Employer Medicare		191	170	500

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023			Basis	Thru	
Account Number			2021	April 2022	2023
72310	305	Audit Services	4,900	4,900	6,000
72310	320	Dues And Memberships	6,779	6,917	8,000
72310	355	Travel	150	315	1,500
72310	399	Other Contracted Services	720	960	2,000
72310	499	Other Supplies And Materials	0	181	500
72310	506	Liability Insurance	0	0	2,000
72310	510	Trustee's Commission	38,255	33,684	40,000
72310	513	Workman's Compensation Insurance	40,305	32,665	50,000
72310	533	Criminal Investigation Of Applicants - TB	0	0	500
72310	Board Of Education		157,830	133,791	187,200
72320	Director Of Schools				
72320	101	County Official/Administrative Officer	91,394	74,816	100,000
72320	117	Career Ladder Program	1,000	1,000	1,000
72320	201	Social Security	5,302	4,375	7,200
72320	204	State Retirement	9,489	7,871	12,000
72320	207	Medical Insurance	6,670	5,686	8,000
72320	210	Unemployment Compensation	7	7	200
72320	212	Employer Medicare	1,240	1,023	1,900
72320	307	Communication	7,149	6,181	8,000
72320	320	Dues And Memberships	1,393	1,393	2,600
72320	348	Postal Charges	644	682	1,200
72320	355	Travel	671	1,138	2,500
72320	435	Office Supplies	797	470	1,500
72320	499	Other Supplies And Materials	287	90	1,500
72320	599	Other Charges	17	0	300
72320	Director Of Schools		126,060	104,732	147,900
72410	Office Of The Principal				
72410	104	Principals	157,024	109,776	171,000
72410	139	Assistant Principals	132,051	90,163	135,000
72410	161	Secretary(s)	49,615	41,895	56,000
72410	201	Social Security	19,748	14,557	27,000
72410	204	State Retirement	33,161	22,848	40,000
72410	207	Medical Insurance	22,852	18,842	30,000
72410	210	Unemployment Compensation	42	49	500
72410	212	Employer Medicare	4,618	3,404	5,500
72410	217	Retirement - Hybrid Stabilization Van Bui	0	800	0
72410	307	Communication	136	115	2,000
72410	336	Maintenance And Repair Services-Equipr	0	0	300
72410	355	Travel	0	0	1,000
72410	399	Other Contracted Services	0	0	300
72410	435	Office Supplies	0	0	300
72410	499	Other Supplies And Materials	0	0	300
72410	599	Other Charges	0	182	500
72410	701	Administration Equipment	0	0	1,000
72410	Office Of The Principal		419,247	302,631	470,700
72510	Fiscal Services				

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023			Basis	Thru	
Account Number			2021	April 2022	2023
72510	119	Accountants/Bookkeepers	42,655	40,342	52,000
72510	161	Secretary(s)	40,239	34,608	45,000
72510	189	Other Salaries & Wages	36,644	29,183	40,000
72510	201	Social Security	7,321	6,325	10,000
72510	204	State Retirement	8,368	7,289	12,000
72510	207	Medical Insurance	5,788	4,489	8,000
72510	210	Unemployment Compensation	21	21	400
72510	212	Employer Medicare	1,712	1,479	2,400
72510	317	Data Processing Services	18,844	16,867	17,000
72510	399	Other Contracted Services	1,651	1,165	1,500
72510	411	Data Processing Supplies	1,374	591	2,000
72510	435	Office Supplies	594	631	2,500
72510	499	Other Supplies And Materials	104	0	1,000
72510	599	Other Charges	59	0	900
72510	701	Administration Equipment	0	0	1,000
72510	Fiscal Services		165,374	142,990	195,700
72610	Operation Of Plant				
72610	166	Custodial Personnel	179,031	136,159	232,000
72610	201	Social Security	10,773	8,122	13,000
72610	204	State Retirement	11,885	9,113	14,000
72610	207	Medical Insurance	35,457	28,737	42,000
72610	210	Unemployment Compensation	83	67	1,500
72610	212	Employer Medicare	2,519	1,900	4,600
72610	217	Retirement - Hybrid Stabilization	23	0	500
72610	328	Janitorial Services	0	0	500
72610	399	Other Contracted Services	2,900	4,456	12,000
72610	410	Custodial Supplies	10,535	11,214	30,000
72610	415	Electricity	157,862	134,596	185,000
72610	434	Natural Gas	43,185	39,036	50,000
72610	454	Water And Sewer	36,350	29,672	50,000
72610	499	Other Supplies And Materials	1,688	1,630	2,500
72610	502	Building And Contents Insurance	88,277	93,325	97,000
72610	599	Other Charges	500	0	1,200
72610	720	Plant Operation Equipment	2,316	660	1,000
72610	Operation Of Plant		583,384	498,687	736,800
72620	Maintenance Of Plant				
72620	105	Supervisor/Director	39,599	33,500	42,500
72620	189	Other Salaries & Wages	1,280	1,300	1,700
72620	201	Social Security	2,475	2,096	3,000
72620	204	State Retirement	2,904	2,479	4,000
72620	207	Medical Insurance	5,786	5,005	7,000
72620	210	Unemployment Compensation	8	8	200
72620	212	Employer Medicare	579	490	1,000
72620	307	Communication	875	595	1,200
72620	335	Maintenance And Repair Services-Buildin	18,894	14,172	21,000
72620	336	Maintenance And Repair Services-Equipr	30,966	32,234	33,000
72620	338	Maintenance And Repair Services-Vehicl	683	2,364	3,000

	Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
House School			
Services	4,356	2,879	7,000
Materials	550	0	5,000
	0	0	10,000
7270	108,955	97,122	139,600
7270	43,800	37,792	50,000
72710	122,181	82,735	115,000
72710	19,428	12,248	17,000
72710	11,281	8,055	12,000
72710	13,576	9,649	15,000
72710	17,984	17,160	19,000
72710	58	40	900
72710	212	1,884	3,000
72710	307	357	1,500
72710	351	0	200
72710	355	0	600
72710	412	42,616	50,000
72710	425	5,542	10,000
72710	433	1,339	4,000
72710	450	4,493	7,000
72710	453	10,479	25,000
72710	499	468	4,000
72710	599	2,428	4,000
72710	729	2,759	40,000
72710 Transportation	392,873	241,972	378,200
Total Support Services	2,950,687	2,605,437	3,886,780
73000 Operation Of Non-Instructional Services			
73300 Community Services			
73300	51,188	29,759	49,000
73300	47,164	35,040	60,000
73300	1,000	500	1,000
73300	7,122	4,881	10,000
73300	180	1,368	3,600
73300	31,971	18,850	30,000
73300	8,150	5,279	15,000
73300	13,265	8,830	22,000
73300	7,736	5,779	8,000
73300	11	10	300
73300	1,906	1,234	3,900
73300	59	83	0
73300	0	0	1,000
73300	0	0	1,500
73300	0	0	500
73300	0	0	4,000
73300	2,251	2,702	7,000
73300	0	0	3,000
73300	26,091	6,880	9,500

2620
 7270
 224,300
 5,000
 Proposed 2023
 April 2022
 Est & Bgt Thru
 Page Number: 10

Fund 141 General Purpose School			Statement of Proposed Operations		
For Fiscal Year Ending June 30, 2023			Budgetary Basis		
Account Number			2021		
73300	790	Other Equipment	0		
73300	Community Services		198,094	121,195	
73400	Early Childhood Education				
73400	105	Supervisor/Director	16,947	11,739	20,000
73400	116	Teachers	113,744	73,627	120,000
73400	162	Clerical Personnel	0	0	0
73400	163	Educational Assistants	52,122	41,994	68,000
73400	198	Non-Certified Substitute Teachers	0	0	0
73400	201	Social Security	9,839	6,920	11,000
73400	204	State Retirement	16,975	11,708	20,000
73400	207	Medical Insurance	40,059	31,154	45,000
73400	210	Unemployment Compensation	33	34	500
73400	212	Employer Medicare	2,301	1,619	4,000
73400	307	Communication	595	513	1,200
73400	355	Travel	0	0	2,200
73400	399	Other Contracted Services	0	0	400
73400	422	Food Supplies	0	0	1,000
73400	429	Instructional Supplies And Materials	2,117	0	5,000
73400	499	Other Supplies And Materials	3,877	4,192	6,000
73400	524	Inservice/Staff Development	1,275	0	2,500
73400	599	Other Charges	332	0	1,000
73400	790	Other Equipment	0	0	1,000
73400	Early Childhood Education		260,216	183,500	308,800
Total	Operation Of Non-Instructional Services		458,310	304,695	543,100
76000	Capital Outlay				
76100	Regular Capital Outlay				
76100	304	Architects	0	16,896	20,000
76100	331	Legal Services	0	0	10,000
76100	706	Building Construction	0	0	25,000
76100	707	Building Improvements	6,144	673,038	500,000
76100	711	Furniture And Fixtures	8,328	3,492	15,000
76100	724	Site Development	0	9,342	25,000
76100	790	Other Equipment	19,586	11,885	10,000
76100	799	Other Capital Outlay	0	139,878	10,000
76100	Regular Capital Outlay		34,058	854,531	615,000
Total	Capital Outlay		34,058	854,531	615,000
Total	Education		7,335,302	6,872,436	9,747,880
80000	Debt Service				
82100	Principal On Debt				
82130	Education				
82130	612	Principal On Other Loans	79,000	81,000	88,000
82130	Education		79,000	81,000	88,000
Total	Principal On Debt		79,000	81,000	88,000
82200	Interest On Debt				
82230	Education				
82230	613	Interest On Other Loans	46,703	44,039	50,000

Fund 141		General Purpose School		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
82230	Education	46,703	44,039	50,000
Total	Interest On Debt	46,703	44,039	50,000
82300	Other Debt Service			
82330	Education			
82330	699 Other Debt Service	0	0	10,000
82330	Education	0	0	10,000
Total	Other Debt Service	0	0	10,000
Total	Debt Service	125,703	125,039	148,000
Total	Expenditures	7,461,005	6,997,475	9,895,880
Total	Expenditures	7,461,005	6,997,475	9,895,880

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2023				
Account Number		Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		197,761	943,142	288,648
Estimated Beg Fund Bal JULY 01		1,473,938	1,693,227	2,636,369
Prior Prior Year Ending Encumbered Fund Balance		1,473,938		
Excess/Deficit Revenues/Expenditures		197,761		
Adjustments		21,528		
Prior Year Ending Fund Bal		1,693,227		
Adjustment		21,528		
Estimated End Fund Bal JUNE 30		1,693,227	2,636,369	2,925,017

Fund 143 Central Cafeteria				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2023		Basis	Thru	2023
Account Number		2021	April 2022	
Estimated/Appropriated/Actual Revenues				
43000	Charges For Current Services			
43500	Education Charges			
43521	Lunch Payments - Children - SE	0	892	0
43522	Lunch Payments - Adults	8,679	9,759	10,000
43525	A La Carte Sales	34,000	31,842	35,000
Total	Education Charges	42,679	42,493	45,000
Total	Charges For Current Services	42,679	42,493	45,000
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	142	134	1,000
44170	Miscellaneous Refunds	412	36	1,000
Total	Recurring Items	554	170	2,000
Total	Other Local Revenues	554	170	2,000
46000	State Of Tennessee			
46500	State Education Funds			
46520	School Food Service	5,662	0	7,000
Total	State Education Funds	5,662	0	7,000
Total	State Of Tennessee	5,662	0	7,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program	316,987	285,163	325,000
47112	USDA - Commodities	29,253	0	40,000
47113	Breakfast	153,977	131,880	140,000
47114	USDA - Other	7,936	8,617	10,000
Total	Federal Through State	508,153	425,660	515,000
Total	Federal Government	508,153	425,660	515,000
Total	Revenues	557,048	468,323	569,000
Total	Revenues	557,048	468,323	569,000

Fund 143		Central Cafeteria			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2023					
Account Number			Budgetary Basis 2021	Est & Bgt Thru April 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
70000 Education					
73000 Operation Of Non-Instructional Services					
73100 Food Service					
73100	105	Supervisor/Director	37,517	29,263	39,500
73100	165	Cafeteria Personnel	168,239	144,433	190,000
73100	201	Social Security	12,546	10,405	17,000
73100	204	State Retirement	14,026	11,807	20,000
73100	207	Medical Insurance	19,063	24,699	35,000
73100	210	Unemployment Compensation	89	80	1,200
73100	212	Employer Medicare	2,940	2,433	4,500
73100	307	Communication	1,089	230	1,400
73100	336	Maintenance And Repair Services-Equipr	4,788	8,095	12,000
73100	355	Travel	0	0	1,000
73100	366	Contracts For Postclosure Care Costs Vai	0	79	0
73100	399	Other Contracted Services	4,404	4,183	6,000
73100	421	Food Preparation Supplies	16,109	17,219	20,000
73100	422	Food Supplies	200,100	167,578	250,000
73100	435	Office Supplies	652	48	1,800
73100	451	Uniforms	673	1,019	1,500
73100	469	Usda - Commodities	29,253	0	40,000
73100	499	Other Supplies And Materials	52	679	2,000
73100	524	Inservice/Staff Development	163	384	1,000
73100	599	Other Charges	160	0	1,000
73100	710	Food Service Equipment	588	4,932	30,000
73100 Food Service			512,451	427,566	674,900
Total Operation Of Non-Instructional Services			512,451	427,566	674,900
Total Education			512,451	427,566	674,900
Total Expenditures			512,451	427,566	674,900
Total Expenditures			512,451	427,566	674,900

Fund 143 Central Cafeteria		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	
For Fiscal Year Ending June 30, 2023		2021	April 2022	2023
Account Number				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		44,597	40,757	(105,900)
Estimated Beg Fund Bal JULY 01		183,278	211,459	252,216
Prior Prior Year Ending				
Encumbered Fund Balance		183,278		
Excess/Deficit				
Revenues/Expenditures		44,597		
Adjustments		(16,416)		
Prior Year Ending Fund Bal		211,459		
Adjustment		(16,416)		
Estimated End Fund Bal JUNE 30		211,459	252,216	146,316

Adjustment Form
(PC Reference ALG-CX-12.1)

Governmental Unit: Van Buren County, Tennessee Financial Statement Date: June 30, 2021
 Auditor: Courtney Dyer Date: 8/25/21
 Opinion Unit: SCH Aggregate Remaining Funds
 Fund: Capital Out

INSTRUCTIONS: This form is used to accumulate *factual, judgmental, and projected* misstatements that should, in the auditor's judgment, be recorded by management. Auditors should distinguish between factual, judgmental, and projected adjustments and provide an explanation for each proposed adjustment. Typically we do not have any judgmental or projected misstatements, however; if judgmental or projected misstatements exist, management should be asked to review and approve the assumptions behind and amount of the judgmental or projected misstatements. If management decides not to record a proposed adjustment, auditors should document any discussions that took place and the reason why management chose not to record the adjustment. Auditors should consider the implications of management's refusal on the risk assessment process, the Financial Statements, and the Independent Auditor's Report. Passed adjustments, other than trivial amounts, should be recorded on Form 211. Trivial amounts are defined as a misstatement that, either individually or when aggregated with other such misstatements, would not be material to the financial statements, after the possibility of further undetected misstatements is considered. Auditors should also explain the effects of audit adjustments that are posted for Financial Statement Presentation purposes but are not required to be posted to the accounting records. In general, all adjustments should be posted to the accounting records. Obtain management's signature and/or the signature of the person(s) or firm designated to accept responsibility for the financial statements on behalf of management. Adjusting entries made in the Government-Wide Conversion should be presented and explained to the person designated to accept responsibility for financial statements on behalf of management. This discussion should be documented in the workpapers.

Factual Misstatements are misstatements about which there is no doubt. **Judgmental misstatements** are differences arising from the judgments of management concerning accounting estimates that the auditor considers unreasonable or the selection or application of accounting policies that the auditor considers inappropriate. **Projected misstatements** are the auditor's best estimate of misstatements in populations, involving the projection of misstatements identified in audit samples to the entire population from which the samples were drawn.

General Ledger Account No.	Account Description	W/P Reference	Debit	Credit
11410	Accounts Receivable			16,416.24
39000	Unassigned		16,416.24	

Detailed Explanation of *Why* the Adjustment is needed.

Audit adjustment is needed to adjust for January 2021 USDA Claim for reimbursement that was received for \$16,416.24 less than the claim. The difference is due September - November 2020 claims that were adjusted to the seamless summer option. Entry decreases fund balance.

EFFECT ON FUND BALANCE/POSITION:

Increase Decrease No effect
 Fund balance decreased by 16,416.24

TYPE OF ADJUSTMENT:

Audit Adjustment Closing Entry

FOR AUDIT ADJUSTMENTS, INDICATE WHETHER IT RELATES TO A:

Factual Judgmental Projected

DISPOSITION OF ADJUSTMENT:

Set Rate for EMS Transport

William Maxwell made a motion, second by Robert Van Winkle to adjust those rates for EMA as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Rates for EMS transport as following:**

	Mileage	ALS 1 Non-emergency	ALS 1 Emergency	BLS Non-emergency	BLS Emergency	ALS 2	Specialty Transport	
VBC	Current:	\$10.75	\$450.00	\$550.00	\$200.00	\$450.00	\$750.00	\$1,000.00
Tennessee	Average:	\$13.33	\$655.48	\$737.72	\$488.26	\$585.96	\$890.06	\$1,027.10
VBC	Proposed	\$13.50	\$650.00	\$750.00	\$500.00	\$600.00	\$950.00	\$1,100.00

Appointment of Tabitha Robinson and Kelly Lewis to Park and Recreation Board

William Maxwell made a motion, second by Bill Mosley to approve Tabitha Robinson and Kelly Lewis to the parks & Recreation Board. All approved by voice vote. Motion passed.

Appointment of Brenda Clark Anderson to Historical/Heritage Committee

William Maxwell made a motion, second by Bill Mosley to approve Brenda Clark Anderson to the Historical/Heritage Committee. All agreed by voice vote. Motion passed.

Notary approval for Abigail Roberts and Elsie Blaylock

William Maxwell made a motion, second by Brian Simmons to approve the Notary for Abigail Roberts and Elsie Blaylock. All approved by voice vote. Motion passed.

Old Business

None

New Business

Budget Amendment for the Highway Department (State Aid Project line 68000-726)

William Maxwell made a motion, second by David Chandler to approve this amendment.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Budget Amendment as following:**

**Van Buren County Highway Department
P.O. Box 106
Spencer, Tennessee
38585**

June 8, 2022

To the Honorable Van Buren County Budget Committee:

The Van Buren County Highway Department is requesting to Amend the line-item account 68000-726 State Aid Projects to be added back into our Fiscal Year 2021-2022 Budget. At the time of entering our budget we did not foresee any State Aid coming in this year. We did in fact receive State Aid for paving the Pinegrove Rd & Seamons Rd in the amount of \$312,973.98. The invoice amount for Rogers Group will be \$311,890.31. The remainder of \$1,083.67 will remain in the State Aid Revenue.

Randy Oakes, Van Buren County Highway Superintendent

SRM

Budget Amendments General Purpose School

William Maxwell made a motion, second by Cale Crain to approve these budget amendments as presented.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Budget Amendments as following:**

COUNTY COURT APPROVAL

AMENDMENTS 21-22

Please make the following adjustments/amendments for the General Purpose School Fund.

Move \$17,000.00 from 141-72710-729 Transportation Equipment to 141-72710-146 Transportation Bus Drivers.

Move \$2,000.00 from 141-73300-790 Community Services Other Equipment to 141-73300-189 Community Services Other Salaries & Wages.

Move \$1,000.00 from 141-72210-432 Regular Instruction Program- Library Books /Media to 141-72210-117 Regular Instruction Program Career Ladder Program.

Adjustments are being made due to relocation of funds to cover higher estimated costs due to receiving a raise after budget was approved. Also, Payment of extra duties incurred by ESSER (ARP) funding.

Career Ladder expenditure code had to be added for the Librarian. Change in position.

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Date: 6/21/2022 1:51 PM

User: Joan Moffitt

Van Buren County Board of Education
Transaction Pre-Post Report

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Fund 141

Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141 - -72710-729- -	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$17,000.00	\$0.00
BA	141 - -72710-146- -	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$0.00	\$17,000.00
BA	141 - -73300-790- -	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$2,000.00	\$0.00
BA	141 - -73300-189- -	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$0.00	\$2,000.00
Fund Totals:					\$19,000.00	\$19,000.00

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User: Joan Moffitt

Fund 141

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Type	GL Account	Description	Period	Date	Debit Amount	Credit Amount
BA	141 - -72210-432-	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$1,000.00	\$0.00
BA	141 - -72210-117-	Budget Amendment 21-22 Fund 141	June 2022	6/21/2022	\$0.00	\$1,000.00
Fund Totals:					\$1,000.00	\$1,000.00

Budget Amendments General Fund 101

Financial Director Jessica Grissom explained to the Full Commission the General Fund amendments were to do with pay roll items totaling \$396.26. David Chandler made a motion, second by Terry Hickey to approve these budget amendments.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, William Maxwell, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Cale Crain voted yes. No changes to any yes votes. Motion passed. **Budget Amendments as following:**

New Business

**Van Buren Co. Executive
2021-2022 Budget Amendments**

**General Fund
Fund 101**

Function	Obj.	Description	Explanation	Debit	Credit
52400	201	Social Security		\$ 200.00	
	204	Retirement			\$ 240.00
	210	Unemployment		\$ 40.00	
53100	201	Social Security		\$ 88.00	
	204	Retirement			\$ 88.00
56500	169	Part time Personnel		\$ 13.00	
	204	Retirement			\$ 13.00
57500	105	Supervisor			\$ 49.70
	201	Social Security			\$ 2.73
	204	Retirement			\$ 2.64
	210	Unemployment		\$ 44.01	
	212	Medicare			\$ 0.19
58300	169	Veterans Officer		\$ 11.25	
			Total	\$ 396.26	\$ 396.26

Adjournment

Mickey Robinson made a motion, second by William Maxwell to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:44 p.m.

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Chairman Joey Grissom

County Clerk Lisa Rigsby