VIRGINIA: At a regular meeting of the Tazewell County School Board held at the Student Center of the Tazewell County Career and Technical Center on May 11, 2026 at 5:00 p.m.

PRESENT: Erik Robinson, School Board Chair
Irene Mullins, School Board Vice-Chair
Brannon Breeding, Board Member
Donna Culbertson, Board Member
David Woodard, Board Member
Dr. Chris Stacy, Division Superintendent
Deidra Hill, Deputy Superintendent
Vicki Bailey, Clerk

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

Unscheduled Agenda Items

Vice-Chair Mullins made a motion to add the following under new business: H. Lunchbox Discussion; I. Approval to add School Construction Grant to the Budget; J. Approval of Bathroom Renovation Bid for the High Schools, and K. Approval of Quote from Friendship Ford for Maintenance Truck. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

Approval of Agenda

Vice-Chair Mullins made a motion to approve the agenda as amended. Mr. Breeding seconded the motion, and the Board unanimously approved.

Closed Session

Pursuant to section 2.2-3711 of the Code of Virginia, a motion was made by Vice-Chair Mullins, seconded by Mr. Woodard, and passed to convene to a closed session for the purpose of discussing the following specific matters:

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

Regular Session

The Board returned to open session. Chair Robinson called the open session portion of the meeting to order at 6:35 p.m.

Certification from Closed Session

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

Moment of Silence and Pledge of Allegiance

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

Consent Agenda and Motions from Closed Session

Vice-Chair Mullins made a motion to approve items A, B of the consent agenda and approve item C of the consent agenda as amended. Mr. Breeding seconded the motion, and the Board unanimously approved.

At the recommendation of the Division Superintendent, Vice-Chair Mullins made a motion that all employees presently holding signed contracts or wage assignment schedules with Tazewell County Public Schools be re-employed for the 2026-2027 school year subject to the approval of the Tazewell County School Board this date with the following exceptions: those employees requesting to retire from service, employees leaving the school system, employees whose positions have been eliminated or those employees recommended for non-renewal. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

Vice-Chair Mullins made a motion to approve the minutes from the April 13, 2026 Student Disciplinary Committee meeting. Mr. Woodard seconded the motion, and the Board unanimously approved.

Recognitions and Instructional Focus

A. Virginia State History Day Participants and Winners, *Melanie Lashinsky, Director of Elementary/Title I* (SEE ATTACHED)

Ms. Lashinsky shared information about Tazewell County Public School students attending and placing at the Virginia State History Day competition.

B. Graham Intermediate School, VSBA Southwest Regional Student Art Contest, Third Place Elementary Winner, *Terri Buckner, Principal, Graham Intermediate School*

Mrs. Buckner congratulated Kennedy McMillian, Graham Intermediate Student, for placing third in the VSBA Southwest Regional Student Art Contest.

C. Graham Middle School Brain Games Team, *Jennifer McGee, Principal, Graham Middle School*

Mrs. McGee congratulated students on the Graham Middle School Brain Game Team for winning the one day competition.

D. Richlands High School Recognitions, *Derick Smith, Assistant Principal, Richlands High School*

- Drama Club - Willy Wonka Performance
- JROTC- Annual Inspection and Student Selected for Flight School
- MGA- State MGA Convention
- Arbor Day Presentation
- VSBA Southwest Regional Student Art Contest, Keegon Brown, Third Place High School Winner
- Southwest Community College 2026 Math Contest

Mr. Smith shared recognized students from the Drama Club, JROTC, MGA Convention, Arbor Day, VSBA Southwest Regional Art Contest and the Southwest Community College Math Contest for their successes.

E. Tazewell High School, Future Business Leaders of America, *Jerry Smith, Principal, Tazewell High School*

This item was moved to June.

F. Summer Residential Governor's School Recognitions, *Dr. Chad Brown, Supervisor of Truancy/Distance Learning*

Dr. Brown recognized students who were set to attend Summer Residential Governor's School in the following categories/locations: Brennan Havens (GHS) - Medical and Health Sciences at Radford University Carillion Clinic in Roanoke; Taven Blankenship (RHS) - Visual and Performing Arts at Radford; and Wesley Jones (GHS) and Andrew Poteet (GHS) - Agriculture at Virginia Tech.

G. Building Leaders for Advancing Science and Technology (BLAST) Recognition, *Dr. Chad Brown, Supervisor of Truancy/Distance Learning*

Dr. Brown recognized Isabella Akers (THS) for being selected as a Building Leaders for Advancing Science and Technology (BLAST) participant as part of the Virginia Space Grant Consortium at Radford.

Hearing of Citizens

None

Hearing of Employees

None

Unfinished Business

A. VSBA February Policy Updates, second read, *Dr. Chris Stacy, Division Superintendent* (ACTION)

Dr. Stacy asked for a second read approval of the VSBA February Policy Updates.

Vice-Chair Mullins made a motion that the Tazewell County School Board approve the VSBA February 2026 Policy updates, with the exclusion of policy BDDL, as a second read. Mr. Woodard seconded the motion, and the Board unanimously approved.

B. Approval of VSBA Policy IGBJ, Advanced or Accelerated Mathematics and Policy Form IGBJ-F, Parent Notification Opt-Out for Advanced or Accelerated Mathematics Placement, second read, *Deidra Hill, Deputy Superintendent* (ACTION)

Ms. Hill asked Board members for a second read approval of VSBA Policy IGBJ and Policy Form IGBJ-F.

Vice-Chair Mullins made a motion that the Tazewell County School Board approve Policy IGBJ and Policy Form IGBJ-F as a second read. Mr. Breeding seconded the motion, and the Board unanimously approved.

New Business

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

Chair Robinson asked Board members to ratify the poll votes of April 14, 2026 and April 29, 2026 for personnel.

Vice-Chair Mullins made a motion that the Tazewell County School Board ratify the poll votes from April 14, 2026 and April 29, 2026. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

B. Approval of Bid for the 2026-2027 School Calendars and Handbooks, *Dr. Chris Stacy, Division Superintendent* (SEE ATTACHED)

Dr. Stacy asked for Board approval of the bids from Clinch Valley Printing for the school calendars and handbooks. The total cost for printing the calendar and handbook was $16,281.00 (calendar-$9,455.00 and handbook-$6,826.00).

Vice-Chair Mullins made a motion that the Tazewell County School Board approve the bid from Clinch Valley Printing in the amount of $16,281.00 for printing the 2026-2027 school calendars and handbooks. Mr. Woodard seconded the motion, and the Board unanimously approved.

Mr. Woodard asked that staff look into making all of the forms available in digital form for the next school year.

C. Approval of Continuing Contract Renewal Letters (for various inspections, products, maintenance agreements and servicing), *Eugene Parkhurst, Manager of Buildings and Grounds* (SEE ATTACHED)

Mr. Parkhurst asked the School Board for permission to send renewal letters for continuing contracts to companies listed on the continuing contract renewal list. Dr. Stacy asked that the list be amended to remove item two in order to explore the bid process in the state contract for fuel services.

Vice-Chair Mullins made a motion that the Tazewell County School Board give approval to send continuing contract renewal letters to the companies specified as amended. Mr. Breeding seconded the motion, and the Board unanimously approved.

D. Approval of Quote from Trane for Air-Conditioning Units for the TCCTC Computer Lab, *Eugene Parkhurst, Manager of Buildings and Grounds* (SEE ATTACHED)

Mr. Parkhurst asked for Board approval of the quote from Trane in the amount of $27,088.00 for air-conditioning units for the TCCTC Computer Lab.

Vice-Chair Mullins made a motion that the Tazewell County School Board approve the quote from Trane in the amount of $27,088.00 for air-conditioning units for the TCCTC Computer Lab. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

E. County Audit Report for Fiscal Year ending June 30, 2025, *Gary Matney, Director of Budget and Finance* (SEE ATTACHED)

Mr. Matney shared with Board members that the County Audit Report for the fiscal year ending June 30, 2025 showed no material findings for the school division.

F. Approval of the Appalachian Basketball Officials Association (ABOA) Contract for 2026-2028, *James McGee, Director of Secondary Education* (SEE ATTACHED)

Mr. McGee asked for Board approval of the Appalachian Basketball Officials Association (ABOA) Agreement for 2026-2028.

Vice-Chair Mullins made a motion that the Tazewell County School Board approve the Appalachian Basketball Officials Association (ABOA) Agreement for the 2026-2028 school years. Mr. Woodard seconded the motion, and the Board unanimously approved.

G. Approval for K5 Social Studies Textbook Adoption, *Melanie Lashinsky, Director of Elementary/Title I* (SEE ATTACHED)

Ms. Lashinsky asked for Board approval of the quote from Five Ponds Press in the amount of $370,477.48 for K5 Social Studies curriculum. This quote would be good for seven years. Students would receive consumables every year and free professional development was included. Ms. Lashinsky advised School Board members that with this adoption all four core subject areas would be aligned with high quality instructional materials, which was required by the state.

Vice-Chair Mullins made a motion that the Tazewell County School Board approve the quote from Five Ponds Press in the amount of $370,477.48 for K5 Social Studies textbooks. Mr. Breeding seconded the motion, and the Board unanimously approved.

H. Lunchbox Discussion, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy told Board members after implementing the procedure for students to carry clear backpacks beginning with the 2026-2027 school year, questions had been raised about lunchboxes. He asked Board members if clear lunch boxes should also be required. Dr. Stacy advised if the Board did not require clear lunch boxes, staff would have to go through each lunchbox.

After a brief discussion, Vice-Chair Mullins made a motion that the school division require clear lunch boxes or clear bags for students. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

I. Approval to add School Construction Grant to the Budget, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy indicated since the budget had already been submitted to the county, the Board would need to amend the budget to include the $13.5 million dollar grant for construction. Mr. Woodard stated this was money that had to be spent by the school division and would then be reimbursed to the school division.

Vice-Chair Mullins made a motion to add the School Construction Grant to the budget. Mr. Woodard seconded the motion, and the Board unanimously approved.

J. Approval of Bathroom Renovation Bid for the High School, *Dr. Chris Stacy, Division Superintendent*

Dr. Stacy asked for approval of the bid from Swope (attached) in the amount of $2.1 million dollars for the bathroom renovations at the three high schools. He advised Board members this was approximately $725,000 more than projected. Dr. Stacy asked if the Board wanted to approve this bid or if they would rather go back out to bid on this project.

Vice-Chair Mullins made a motion to go back out to bid for the bathroom renovations at the three high schools. Mr. Woodard seconded the motion, and the Board unanimously approved.

K. Approval of Quote from Friendship Ford for Maintenance Truck, *Eugene Parkhurst, Manager of Buildings and Grounds,* (SEE ATTACHED)

Mr. Parkhurst asked for approval of the quote from Friendship Ford in the amount of $66,417.50 ($45,784.00 for the truck and $20,633.50 for add on items) for a maintenance truck.

Vice-Chair Mullins made a motion to approve the bid from Friendship Ford in the amount of $66,417.50 for a maintenance truck. Mr. Breeding seconded the motion, and the Board unanimously approved.

<u>Superintendent's Report</u>

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

Mrs. Ashby shared various testing updates which can be found on the attachment.

B. Budget Update, *Gary Matney, Director of Budget and Finance*

Mr. Matney told Board members he was still waiting on the state to finalize the budget, before he could determine if there needed to be any adjustments to the school division's budget.

C. Virtual Academy Update, *Dr. Chad Brown, Supervisor of Truancy/Distance Learning* (SEE ATTACHED)

Dr. Brown shared Virtual Academy updates from the attached documents.

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

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

- Beginning with the new school year, the state would require school divisions to administer the SAT during school hours.
- Contracts should be issued before the end of school.
- Three of the four new school buses purchased have arrived.
- There were 17 days of school left in the 2025-2026 school year and 97 days until the start of the 2026-2027 school year.

Board Member Comments

Mr. Woodard said he was hopeful the school division could expand the JROTC program to Graham and Tazewell. He said he understood that the Air Force was looking to expand the program and would like to make a move for Graham High School and Tazewell High School to be part of that.

Mrs. Culbertson congratulated all students recognized. She all of those recognitions were a testament to the great job teachers and administrators were doing.

Mr. Breeding stated it was impressive that approximately 125 students were recognized earlier in the meeting and expressed appreciation to all those who helped with those achievements. He indicated the Arbor Day event was great, and it was good for the students to see what all the agencies who participated in the event actually do. Mr. Breeding thanked everyone for all they do for school division.

Vice-Chair Mullins agreed with Mr. Woodard that it would be wonderful to have the JROTC program at Graham High School and Tazewell High School. She also stated she would like to see MGA back in all high schools. Vice-Chair Mullins mentioned the school division let juniors and seniors participate in Career Day several years back and would like to see that come back. She expressed appreciation to teachers and administrators for all of the organizing, pushing and preparing that allowed so many students to be recognized earlier in the meeting.

Chair Robinson thanked administrators for all the hard work. He stated all the students recognized were evidence of the work everyone does.

Vice-Chair Mullins made a motion to adjourn at 7:57 p.m. Mrs. Culbertson seconded the motion, and the Board unanimously approved.

Approved by the School Board: June, 8, 2026

VIRGINIA STATE HISTORY DAY

HELD IN RICHMOND, VIRGINIA, ON APRIL 25 & 26, 2026

HISTORY DAY

- Virginia History Day is the state affiliate of National History Day, a project-based learning program for students in grades 4-12. This interdisciplinary research project helps students develop historical thinking and literacy skills while making the study of history engaging, relevant, and most of all FUN!

- This year's theme: **Revolution, Reaction, Reform in History**
- Students research a topic. They are judged on their exhibit or performance, their process paper that includes an annotated bibliography with primary and secondary resources, and their ability to answer questions during the judges' interviews.

REGIONAL COMPETITION WAS HELD AT SOUTHWEST COMMUNITY COLLEGE

- These students placed and attended the Virginia State History Day Competition in Richmond, Virginia:
- **Individual Exhibit (5-8 Division):**
- First Place – *Pills, Pain, and Policy: How the Opioid Crisis Sparked Local and National* Reform -- Ethan Patton (RMS)
- **Group Exhibit (5-8 Division)**
- First Place – Ella-Rae Patton and Mariail Hyatt (RMS)

REGIONAL WINNERS CONTINUED

- **Individual Exhibit:**
  - **First Place: *The Empowered Educator* – Caroline Hartless (RES)**
  - **Second Place: *George Washington's Secret Weapon – The Culper Spy Ring;* Ellie Lentner (GIS)**
  - **Third Place: *Coal Mining* – Logan Bolen (AVBES)**
- **Group Exhibit:**
  - **First Place: *Beginning Freedom* – Ryker Sturgill and Hoytt Lowe (RES)**
  - **Second Place: An American Dream – Levi Deel and Easton Cook (RES)**
  - **Third Place: *Abraham Lincoln and the Emancipation Proclamation* – Carter Furrow, Hunter West, and Zander Slade (GIS)**

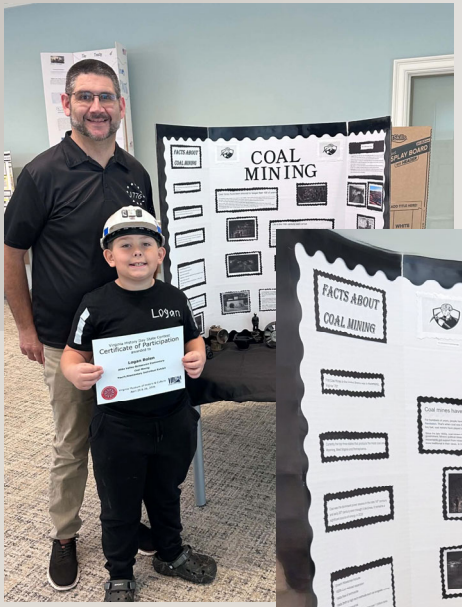
REGIONAL WINNERS CONTINUED…

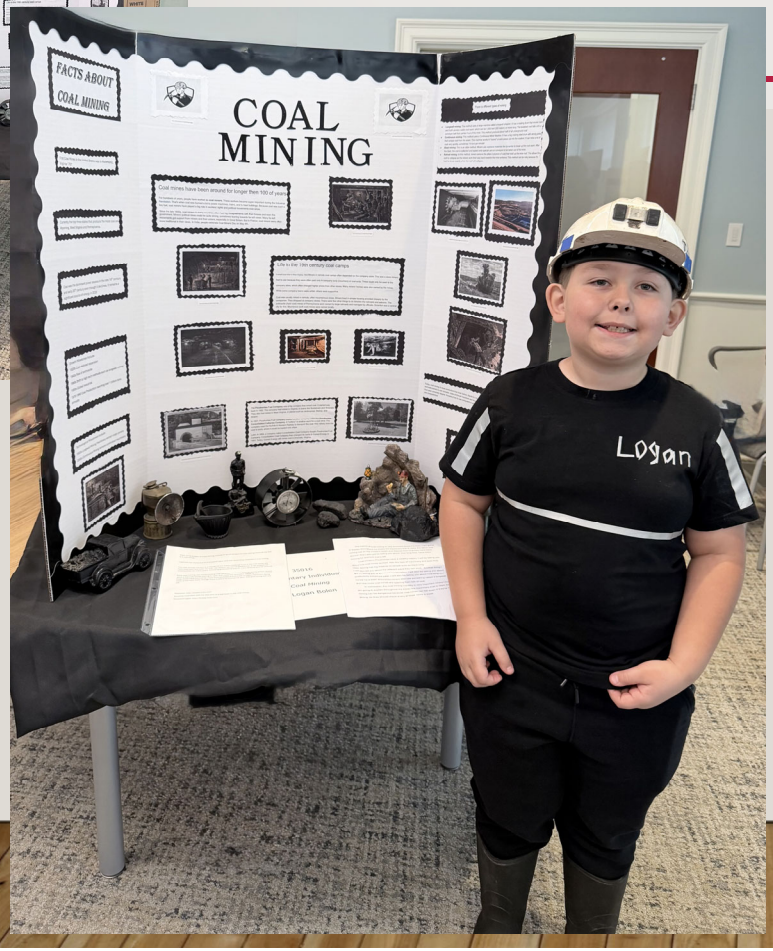
- **Individual Performance:**
  - **First Place – *The Evolution of Space Exploration* – Jackson Buchanan (RES)**
  - **Second Place – *Molly Tynes' Famous Ride* – Kya Dales (RES)**
  - **Third Place – *Courageous Leader for Discovery – Sacagawea* – Rachael Childress (RES)**
- **Group Performance:**
  - **First Place – *Women of the* War -- Ryann Leighton, Sadie Lambert, Mia Puckett (TIS)**

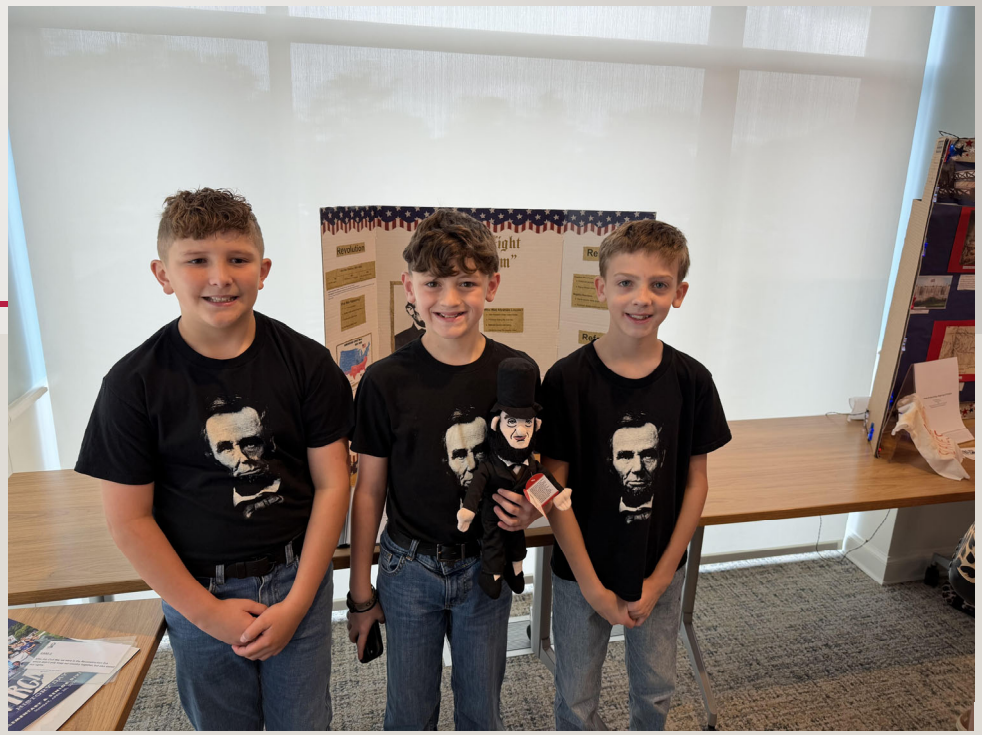
OUR TRIP TO STATE COMPETITION IN RICHMOND:

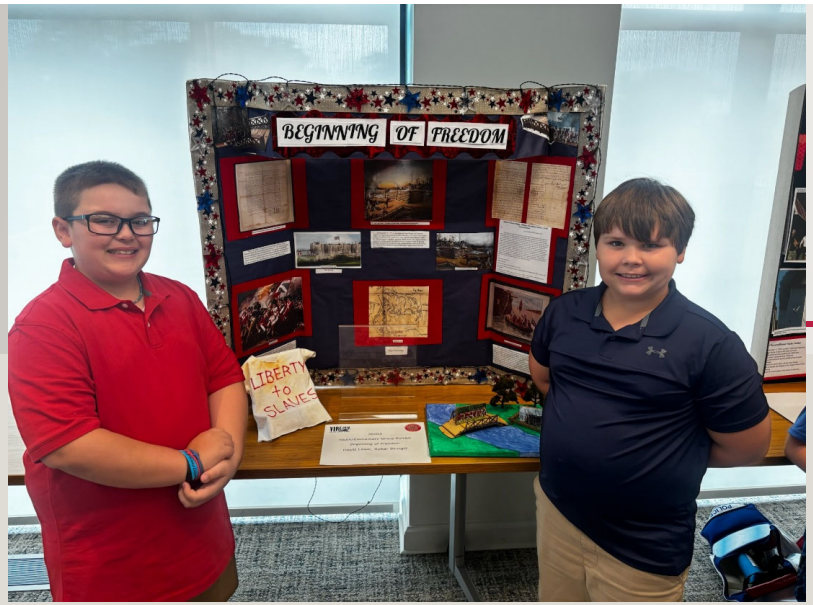


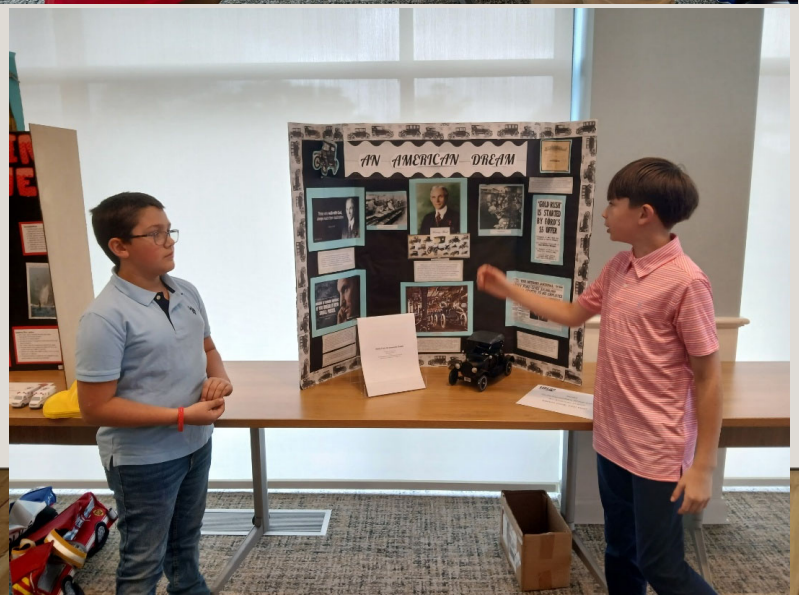


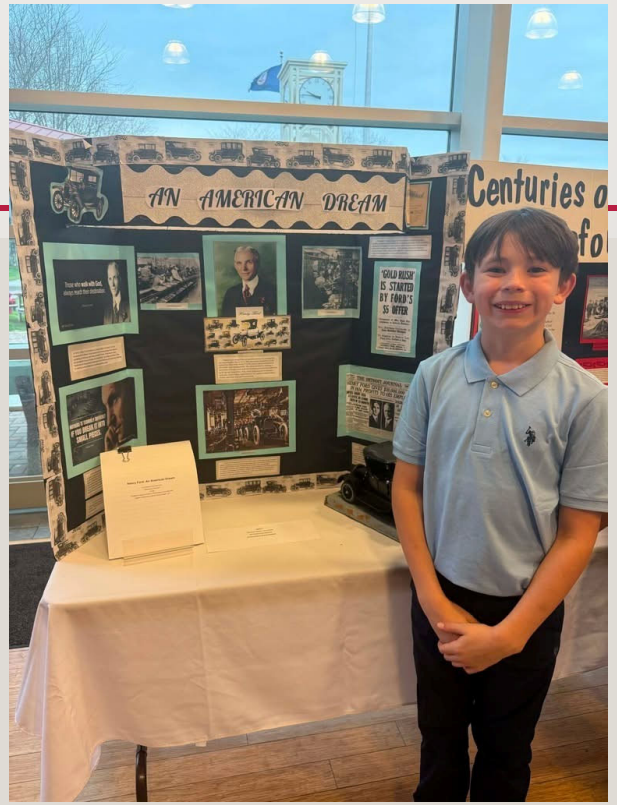

COAL MINING
Logan

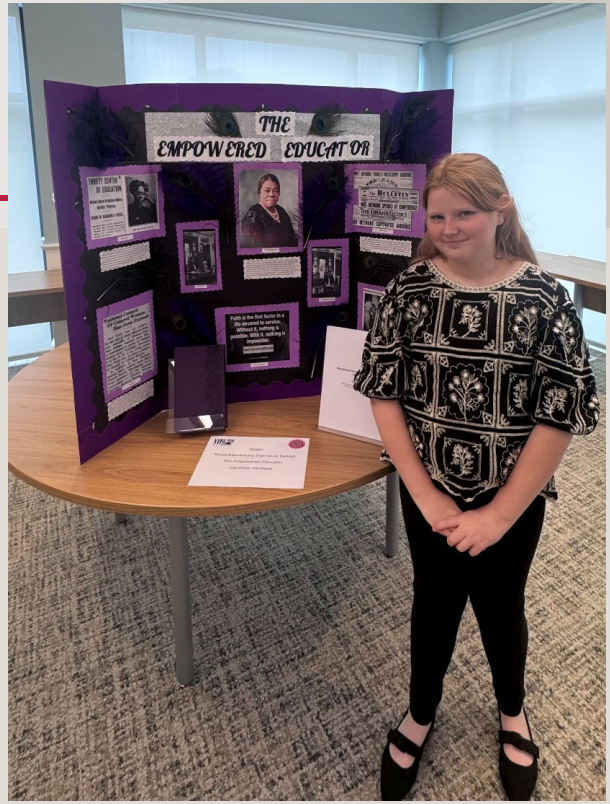

FACTS ABOUT COAL MINING
COAL MINING
Logan

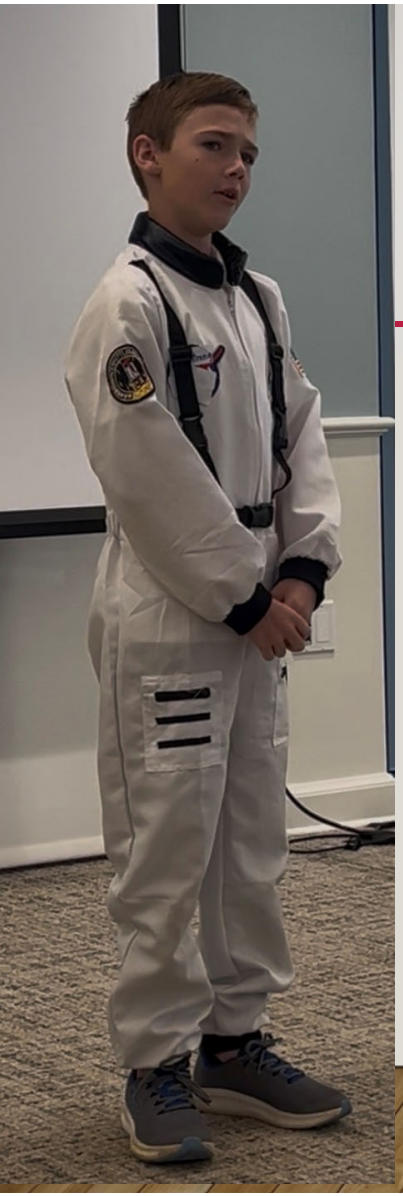



BEGINNING OF FREEDOM
LIBERTY to SLAVES


AN AMERICAN DREAM


AN AMERICAN DREAM
Centuries o
GOLD RUSH IS STARTED BY FORD'S $5 OFFER


THE EMPOWERED EDUCATOR








"You can do ANYTHING you put your mind to!"
-Rosita
VIRGINIA TECH
VT


VIRGINIA
HISTORY DAY
16018
Junior Group Exhibit
From Reaction to Reform: A Revolutionary Woman in Richmond
Ella-Rae Patton, Mariall Hyatt
"SPY IN PLAIN SIGHT"

ETHAN PATTON (RMS) – THIRD PLACE IN THE STATE / INDIVIDUAL EXHIBIT / JUNIOR DIVISION



CONSTITUTIONAL HISTORY AND CIVICS PRIZE
ETHAN PATTON – RMS – JUNIOR DIVISION



THE WHITE HOUSE HISTORICAL ASSOCIATION PRIZE – JACKSON BUCHANAN (RES) / ELEMENTARY DIVISION





SECOND PLACE: KYA DALES – INDIVIDUAL PERFORMANCE (RES) ELEMENTARY DIVISION



FIRST PLACE STATE WINNER – ELLIE LENTNER (GIS)
INDIVIDUAL EXHIBIT / ELEMENTARY DIVISION







STATE CHAMPION!!



A BIG THANK YOU!!

- School-Level Judges: Cindy Lambert, Heather Kitts, Lisa Mitchell, Michele Blankenship, Katheryn Vass, Brooke Hall, and Sabrina Gilbert
- Teachers – attended professional development in September to prepare for TCPS students to participate and then again with the Virginia Library of Congress – Using Primary Resources for Research
- Principals who traveled to Regional and State Competitions
- Parents/Guardians – traveled to Richmond and are helping to generate excitement in students for next year's History Day!!
- Dr. Stacy and Ms. Hill – Very supportive in supplementing the grant we received to attend state competition.

Explanation of Revisions – February 2026 Policy Update

POLICY CODE	REVISION
BBBA	**Qualifications of School Board Members** Policy updated for clarity.
BBBC (Option 1)	**Board Member Oath of Office (Elected Boards)** Policy updated for clarity and state statutory exemption.
~~**BBBC (Option 2)**~~	~~**Board Member Oath of Office (Appointed Boards)**~~ ~~Policy updated to clarify.~~
BDD	**Electronic Participation in School Board Meetings from Remote Locations** Policy updated for clarity.
~~**BDDL (Optional)**~~	~~**Electronic Participation in Committee Meetings from Remote Elections**~~ TCPS does not adopt this policy. Policy updated for clarity
CA	**Administrative Goals** Cross reference updated.
DIA	**Reporting Per Pupil Costs** VSBA format changes only.
EBCBA	**Electronic Room Partitions** Legal and cross references updated.
GBEB	**Staff Weapons in School** Policy updated to bring into legal compliance; legal reference added. *Please see footnote for what the board may also include in this policy.*
GBG	**Staff Participation in Political Activities** Policy updated for clarity; legal references added.
GBO	**Virginia Retirement System** Added legal references, added footnote for clarity *(school board may chose to use the language in the body of the policy)*.
GCBA	**Staff Salary Schedules** Legal reference added.
GCBC	**Staff Benefits** Administrative changes only.

GCBD	**Staff Leave and Absences** Added cross reference.
GCBE	**Family and Medical Leave** Substantive update.
GCG	**Professional Staff Probationary Term and Continuing Contract** Policy revised for clarity; administrative changes.
GCPA	**Reduction in Professional Staff Work Force** VSBA format changes only.
GCQA	**Nonschool Employment by Staff Members** Revised for clarity.
GCQAB	**Tutoring for Pay** VSBA format changes only.
GD	**Support Staff** **Revised to merge GD, GDG, and GDN into one policy. Changed language for both clarity and to be consistent with Virginia Code and VA DOE regulations.**
~~**GDG**~~	~~**Support Staff Probationary Period**~~
~~**GDN**~~	~~**Evaluation of Support Staff**~~ **GDN had regulation GDN-R underneath it. This regulation will be moved under policy GD as GD-R.1.**
IEA	**Pledge of Allegiance** Administrative changes.
IGBH	**Alternative School Programs** Revised to include additional language from Virginia Code.
IHB	**Class Size** Administrative changes.
IICA	**Field Trips** Revised for clarity to reflect VA DOE regulatory language; added legal and cross references.
IICC	**Community Resource Persons/School Volunteers** Added language for clarity; added legal and cross references. **This policy was originally IICB/IICC.**
INB	**Teaching About Controversial Issues** Revised for clarity and added legal reference.

JFCD	**Weapons on School Property** Substantially revised to bring into legal compliance; added legal references.
JFCE	**Gang-Related Activity or Association** Substantially revised to bring into legal compliance; added legal and cross references.
JFCL	**Notification Regarding Prosecution of Juveniles as Adults** VSBA format changes and added footnote only.
JGA	**Corporal Punishment** Revised for clarity; added cross reference.
JHCF	**Student Wellness** Added legal and cross references.
JHH	**Suicide Prevention** Revised for clarity; added legal and cross references.
JJAF	**Student-Athlete Sudden Cardiac Arrest** Administrative change and added cross reference.
JL	**Fundraising and Solicitation** Administrative change.
JM	**Restraint and Seclusion of Students** VSBA format changes only.
KBC	**Media Relations** VSBA format changes only.
KC	**Community Involvement in Decision Making** Administrative change.
KGB	**Public Conduct on School Property** Revised to closely mirror statutory language.
KK	**School Visitors** Revised for clarity; added legal and cross references*; see footnote for additional language the board may add*.
KN	**Sex Offender and Crimes Against Minors Registry Information** Revised for clarity; added cross-reference.
KP	**Parental Rights and Responsibilities** Substantially revised; added legal and cross references.

LB **Relations with Private Schools**

Administrative change.

QUALIFICATIONS OF SCHOOL BOARD MEMBERS

At the time of appointment or election to office, each member of the School Board must be a qualified voter and bona fide resident of the school division and of the district, if any, which the member represents, and meet any other criteria set forth in state law.

If a board member ceases to be a resident of the school division or of thethat district which the member represents, the member's position on the School Board shall be deemed vacant as provided by law.

No employee of the School Board may serve on the Board.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-29, 22.1-30, 22.1-57.3.

Cross Ref.: BBE Unexpired Term Fulfillment

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No employee of the School Board may serve on the Board.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-29, 22.1-30, 22.1-57.3.

Cross Ref.: BBE Unexpired Term Fulfillment

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BOARD MEMBER OATH OF OFFICE

All newly elected school board members must qualify by taking the oath prescribed for officers of the Commonwealth on or before the day of the initial meeting of the new school board. Failure to take the oath of office within the time allowed by law ~~renders the office vacant.~~will result in the office being considered vacant. However, if a school board member attends the first meeting without having taken the oath, that alone will not create a vacancy, provided the member takes the prescribed oath within 30 days after the first meeting.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 15.2-1522, 15.2-1524, 24.2-228, 49-1, 49-3.

BOARD MEMBER OATH OF OFFICE

All newly elected school board members must qualify by taking the oath prescribed for officers of the Commonwealth on or before the day of the initial meeting of the new school board. Failure to take the oath of office within the time allowed by law will result in the office being considered vacant. However, if a school board member attends the first meeting without having taken the oath, that alone will not create a vacancy, provided the member takes the prescribed oath within 30 days after the first meeting.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 15.2-1522, 15.2-1524, 24.2-228, 49-1, 49-3.

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ELECTRONIC PARTICIPATION IN SCHOOL BOARD MEETINGS FROM REMOTE LOCATIONS

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General Applicationly

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Except as ~~provided hereafter~~otherwise provided by law,~~, or as otherwise permitted by law,~~ the School Board ~~does not~~should ~~-~~conduct all ~~any~~ meetings wherein the public business is discussed or transacted in one physical location unless the Board has authorized remote participation by individual members or has convened an all-virtual public meeting in accordance with applicable law.~~through telephonic, video, electronic or other electronic communication means where the members are not physically assembled.~~[1]

This policy **must be adopted at least once annually**, and will be ~~,~~applied ~~It is applied~~ strictly and uniformly to all members of the School Board, without exception, ~~to the entire membership of the School Board~~ and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting.

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The minutes of meetings conducted in accordance with this policy include: (i) the identity of the members of the School Board who participated in the meeting through electronic communication means, (ii) the identity of the School Board members who were physically assembled at one physical location, and (iii) the identity of the members of the School Board who were not present at the location identified in (ii) but who monitored such meeting through electronic communication means.

If the School Board creates committees, subcommittees, or other entities, however designated, to perform delegated functions of the Board or to advise the Board, it may adopt a policy on behalf of its committees, subcommittees, or other entities that applies to the committees', subcommittees', or other entities' use of individual remote participation and all-virtual public meetings.

Definitions

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~~"~~"All-virtual public meeting"~~"~~ means a public meeting (i) conducted by the School Board using electronic communication means, (ii) during which all members of the Board who participate do so remotely rather than being assembled in one physical location, and (iii) to which public access is provided through electronic communication means.

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] The Virginia Freedom of Information Act requires school boards to adopt a policy allowing for and governing the participation of its members by electronic communication means in order for such participation to occur. This policy satisfies that requirement.

No policy permitting remote participation may prohibit or restrict a member of the school board who is participating remotely from voting on matters before the board.

"“Caregiver”" means an adult who provides care for a person with a disability as defined in Va. Code § 51.5-40.1. A caregiver must be either related by blood, marriage, or adoption to or the legally appointed guardian of the person with a disability for whom the caregiver is caring.

“Electronic communication” means the use of technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities to transmit or receive information.

“Remote participation”" means participation by an individual member of the School Board by electronic communication means in a public meeting where a quorum of the School Board is otherwise physically assembled.

Quorum Physically Assembled (Individual Remote Participation)

Individual m~~M~~embers of the School Board may use remote participation instead of attending a meeting in person if, in advance of the meeting, each member seeking to use remote participation notifies the chair that:

- the member has a temporary or permanent disability or other medical condition that prevents the member's physical attendance; for purposes of determining whether a quorum is physically assembled, a member of the School Board who is a person with a disability as defined in Va. Code § 51.5-40.1 and uses remote participation counts toward the quorum as if the member was physically present;
- a medical condition of a member of the member's family requires the member to provide care that prevents the member's physical attendance or the member is a caregiver who must provide care for a person with a disability at the time the meeting is being held thereby preventing the member's physical attendance; for purposes of determining whether a quorum is physically assembled, a member of the School Board who is a caregiver for a person with a disability and uses remote participation counts toward the quorum as if the member was physically present;
- the member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting; **or**
- the member is unable to attend the meeting due to a personal matter and identifies with specificity the nature of the personal matter. However, the member may not use remote participation due to personal matters more than [_____.][2]

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FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[2] Each school board must fix the number of times each member may use remote participation for personal matters, not to exceed two meetings per calendar year or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater.

Individual participation from a remote location will be approved unless such participation would violate this policy or the Virginia Freedom of Information Act, Va. Code § 2.2-3700 et seq. If a member's participation from a remote location is challenged, the School Board will vote whether to allow such participation. If the School Board votes to disapprove of the member's participation because such participation would violate this policy, such disapproval will be recorded in the minutes with specificity.

If participation by a member through electronic communication means is approved, the School Board records in its minutes the remote location from which the member participated. The remote location need not be open to the public and may be identified in the minutes by a general description.

If participation is approved based on a temporary or permanent disability or other medical condition of the member or a member of the member's family, the School Board includes in its minutes the fact that the member participated through electronic communication means due to a (i) temporary or permanent disability or other medical condition that prevented the member's physical attendance or (ii) a family member's medical condition that required the member to provide care for such family member, thereby preventing the member's physical attendance.

If participation is approved because the member's principal residence is more than 60 miles from the meeting location, the School Board includes in its minutes the fact that the member participated through electronic communication means due to the distance between the member's principal residence and the meeting location.

If participation is approved because of a personal matter, the School Board includes in its minutes the specific nature of the personal matter cited by the member.

If a member's participation from a remote location is disapproved, such disapproval is recorded in the minutes with specificity.

Quorum Not Physically Assembled (All-Virtual Public Meetings)

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The School Board may meet by electronic communication means without a quorum physically assembled at one location when the Governor has declared a state of emergency in accordance with Va. Code § 44-146.17, or the locality in which the School Board is located has declared a local state of emergency pursuant to Va. Code § 44-146.21, provided

- the catastrophic nature of the declared emergency makes it impracticable or unsafe to assemble a quorum in a single location, **and**
- the purpose of the meeting is to provide for the continuity of operations of the School Board or the discharge of its lawful purposes, duties, and responsibilities.

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If it holds a meeting pursuant to this section, the School Board

- ~~gives~~ will give public notice using the best available method given the nature of the emergency contemporaneously with the notice provided members of the School Board;
- make ~~s~~ arrangements for public access to the meeting through electronic communications means, including videoconferencing if already used by the School Board;
- will provide~~s~~ the public with the opportunity to comment at those meetings when public comment is customarily received; **and**
- will otherwise comply~~ies~~ with the provisions of the Virginia Freedom of Information Act.

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For any meeting conducted pursuant to this section, the nature of the emergency, the fact that the meeting was held by electronic communication means and the type of electronic communication means by which the meeting was held are stated in the minutes of the meeting.

The provisions of this section are applicable only for the duration of the declared emergency.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-3701, 2.2-3707, 2.2-3708.2, 2.2-3708.3, 2.2-3710, and 51.5-40.1.

Cross Ref.:

BCE	School Board Committees
BCEA (optional)	Disciplinary Committee
BCF	Advisory Committees to the School Board
BDDA	Notification of Meetings
BDDG	Minutes
BDDL (optional)	Electronic Participation in Committee Meetings from Remote Locations

~~Policy revised to reflect requirement of annual adoption added to Va. Code § 2.2-3708.3 by HB894/SB734.~~

~~Clarifying language in footnote 1 reflects Va. Code § 2.2-3708.3 as amended by HB 1040/SB 85.~~

ELECTRONIC PARTICIPATION IN SCHOOL BOARD MEETINGS FROM REMOTE LOCATIONS

General Application

Except as otherwise provided by law, the School Board should conduct all meetings wherein the public business is discussed or transacted in one physical location unless the Board has authorized remote participation by individual members or has convened an all-virtual public meeting in accordance with applicable law.

This policy **must be adopted at least once annually** and will be applied strictly and uniformly to all members of the School Board, without exception, and without regard to the identity of the member requesting remote participation or the matters that will be considered or voted on at the meeting.

The minutes of meetings conducted in accordance with this policy include: (i) the identity of the members of the School Board who participated in the meeting through electronic communication means, (ii) the identity of the School Board members who were physically assembled at one physical location, and (iii) the identity of the members of the School Board who were not present at the location identified in (ii) but who monitored such meeting through electronic communication means.

If the School Board creates committees, subcommittees, or other entities, however designated, to perform delegated functions of the Board or to advise the Board, it may adopt a policy on behalf of its committees, subcommittees, or other entities that applies to the committees', subcommittees', or other entities' use of individual remote participation and all-virtual public meetings.

Definitions

"All-virtual public meeting" means a public meeting (i) conducted by the School Board using electronic communication means, (ii) during which all members of the Board who participate do so remotely rather than being assembled in one physical location, and (iii) to which public access is provided through electronic communication means.

"Caregiver" means an adult who provides care for a person with a disability as defined in Va. Code § 51.5-40.1. A caregiver must be either related by blood, marriage, or adoption to or the legally appointed guardian of the person with a disability for whom the caregiver is caring.

"Electronic communication" means the use of technology having electrical, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities to transmit or receive information.

"Remote participation" means participation by an individual member of the School Board by electronic communication means in a public meeting where a quorum of the School Board is otherwise physically assembled.

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Individual members of the School Board may use remote participation instead of attending a meeting in person if, in advance of the meeting, each member seeking to use remote participation notifies the chair that:

- the member has a temporary or permanent disability or other medical condition that prevents the member's physical attendance; for purposes of determining whether a quorum is physically assembled, a member of the School Board who is a person with a disability as defined in Va. Code § 51.5-40.1 and uses remote participation counts toward the quorum as if the member was physically present;
- a medical condition of a member of the member's family requires the member to provide care that prevents the member's physical attendance or the member is a caregiver who must provide care for a person with a disability at the time the meeting is being held thereby preventing the member's physical attendance; for purposes of determining whether a quorum is physically assembled, a member of the School Board who is a caregiver for a person with a disability and uses remote participation counts toward the quorum as if the member was physically present;
- the member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting; **or**
- the member is unable to attend the meeting due to a personal matter and identifies with specificity the nature of the personal matter. However, the member may not use remote participation due to personal matters more than two meetings per calendar year or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater.

Individual participation from a remote location will be approved unless such participation would violate this policy or the Virginia Freedom of Information Act, Va. Code § 2.2-3700 et seq. If a member's participation from a remote location is challenged, the School Board will vote whether to allow such participation. If the School Board votes to disapprove of the member's participation because such participation would violate this policy, such disapproval will be recorded in the minutes with specificity.

If participation by a member through electronic communication means is approved, the School Board records in its minutes the remote location from which the member participated. The remote location need not be open to the public and may be identified in the minutes by a general description.

If participation is approved based on a temporary or permanent disability or other medical condition of the member or a member of the member's family, the School Board includes in its minutes the fact that the member participated through electronic communication means due to a (i) temporary or permanent disability or other medical condition that prevented the member's physical attendance or (ii) a family member's medical condition that required the member to provide care for such family member, thereby preventing the member's physical attendance.

If participation is approved because the member's principal residence is more than 60 miles from the meeting location, the School Board includes in its minutes the fact that the member participated through electronic communication means due to the distance between the member's principal residence and the meeting location.

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- the catastrophic nature of the declared emergency makes it impracticable or unsafe to assemble a quorum in a single location, **and**
- the purpose of the meeting is to provide for the continuity of operations of the School Board or the discharge of its lawful purposes, duties, and responsibilities.

If it holds a meeting pursuant to this section, the School Board

- will give public notice using the best available method given the nature of the emergency contemporaneously with the notice provided members of the School Board;
- make. arrangements for public access to the meeting through electronic communications means, including videoconferencing if already used by the School Board;
- will provide the public with the opportunity to comment at those meetings when public comment is customarily received; **and**
- will otherwise comply with the provisions of the Virginia Freedom of Information Act.

For any meeting conducted pursuant to this section, the nature of the emergency, the fact that the meeting was held by electronic communication means and the type of electronic communication means by which the meeting was held are stated in the minutes of the meeting.

The provisions of this section are applicable only for the duration of the declared emergency.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-3701, 2.2-3707, 2.2-3708.2, 2.2-3708.3, 2.2-3710, and 51.5-40.1.

Cross Ref.:		
	BCE	School Board Committees
	BCEA (optional)	Disciplinary Committee
	BCF	Advisory Committees to the School Board
	BDDA	Notification of Meetings
	BDDG	Minutes
	BDDL (optional)	Electronic Participation in Committee Meetings from Remote Locations

ADMINISTRATION GOALS

The [**BLANK**] School Board places the primary responsibility and authority for the administration of the school division in the superintendent. The superintendent is responsible for the direction, leadership, and coordination of students and staff in their efforts to reach educational goals adopted by the School Board.

The School Board expects the division superintendent to provide leadership in:

1. Decision-making;
2. Communication;
3. Planning, organizing, implementing, and evaluating educational programs; and
4. Developing and maintaining close working relationships and channels of communication within the school system and community.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, and 22.1-253.13:7.

Cross Refs.: CBA Qualifications and Duties of for the Superintendent
CBG Evaluation of the Superintendent

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ADMINISTRATION GOALS

The Tazewell County School Board places the primary responsibility and authority for the administration of the school division in the superintendent. The superintendent is responsible for the direction, leadership, and coordination of students and staff in their efforts to reach educational goals adopted by the School Board.

The School Board expects the division superintendent to provide leadership in:

- Decision-making;
- Communication;
- Planning, organizing, implementing, and evaluating educational programs; and
- Developing and maintaining close working relationships and channels of communication within the school system and community.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, and 22.1-253.13:7.

Cross Refs.: CBA Qualifications and Duties for the Superintendent
CBG Evaluation of the Superintendent

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REPORTING PER PUPIL COSTS

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the schools, the superintendent also prepares and distributes, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the appropriating body. The notification includes actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice is made available in a form provided by the Department of Education and published on the school division's website or in hard copy upon request.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-92.

Cross Ref.: DB Annual Budget

REPORTING PER PUPIL COSTS

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the schools, the superintendent also prepares and distributes, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the appropriating body. The notification includes actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice is made available in a form provided by the Department of Education and published on the school division's website or in hard copy upon request.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-92.

Cross Ref.: DB Annual Budget

ELECTRONIC ROOM PARTITIONS

No school employee opens or closes an electronic room partition in any school building unless

- no student is present in such building;
-
  i. (a) no student is present in the room or area in which such partition is located and
  - (b) such room or area is locked or otherwise inaccessible to students; or
  ii. such partition includes a safety sensor that automatically stops the partition when a body passes between the leading edge and a wall, an opposing partition, or the stacking area.

Any annual safety review or exercise for school employees includes information and demonstrations, as appropriate, regarding the provisions of the previous paragraph.

Adopted:

_____

_____

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-138.

Cross Refs.: EBCB Safety Drills

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ELECTRONIC ROOM PARTITIONS

No school employee opens or closes an electronic room partition in any school building unless

- no student is present in such building;
- no student is present in the room or area in which such partition is located and such room or area is locked or otherwise inaccessible to students; **or**
- such partition includes a safety sensor that automatically stops the partition when a body passes between the leading edge and a wall, an opposing partition, or the stacking area.

Any annual safety review or exercise for school employees includes information and demonstrations, as appropriate, regarding the provisions of the previous paragraph.

Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-138.

Cross Refs.: EBCB Safety Drills

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STAFF WEAPONS IN SCHOOL

Except as expressly authorized by law, nNo ~~one~~ person may possess or use any firearm or any weapon, as defined in Policy JFCD "Weapons in School,"[1] on school property (including school vehicles), on that portion of any property open to the public and then exclusively used for school-sponsored functions or extracurricular activities while such functions or activities are taking place, at a school sponsored activity, or on any school bus. ~~without authorization of the superintendent or superintendent's designee.~~

The superintendent or superintendent's designee ~~is permitted~~shall implement this policy in a manner consistent with state law and shall permit possession of a firearm or other weapon on school property only by persons and in such circumstances as expressly authorized by law ~~to give authority to possess a firearm on school property~~.[2] ~~only to persons expressly authorized by statute to possess a firearm on school property.~~

Violation of this policy by an employee will result in appropriate personnel action up to and including dismissal.

Illegal conduct will be reported to law enforcement officials. The superintendent shall include any incidents in the annual report of such incidents. ~~.~~

Commented [JL1]: Person is used in statutory language including 22.1-280.2:4 and 18.2-308.1.

Commented [JL2]: Requirement in 8 VAC 20-560-10.

Adopted:

_____

_____

Legal Refs: Code of Virginia, 1950, as amended, §§ 18.2-308 ~~18.2~~ 308.1, 22.1-78, 22.1-279.3:1, 22.1-280.2:1, 22.1-280.2:4.

8 VAC 20-560-10.

Cross Refs.:

CLA	Reporting Acts of Violence and Substance Abuse
GCPD	Professional Staff Discipline
JFCD	Weapons in School
KGB	Public Conduct on School Property

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

[1] Policy JFCD Weapons in School is a reference to VSBA sample policy coding. Boards should modify this sentence to identify their division's adopted policy weapons in school, if different.

[2] Exemptions are set out in Va. Code §§ 18.2-308.1 and 18.2-308.016. These exemptions may be referenced or included in local school board policy. An exemption must be specifically provided for in law.

© 23/26 VSBA **[SCHOOL DIVISION NAME]**

STAFF WEAPONS IN SCHOOL

Except as expressly authorized by law, no person may possess or use any firearm or any weapon, as defined in Policy JFCD "Weapons in School," on school property (including school vehicles), on that portion of any property open to the public and then exclusively used for school-sponsored functions or extracurricular activities while such functions or activities are taking place, at a school sponsored activity, or on any school bus.

The superintendent or superintendent's designee shall implement this policy in a manner consistent with state law and shall permit possession of a firearm or other weapon on school property only by persons and in such circumstances as expressly authorized by law.

Violation of this policy by an employee will result in appropriate personnel action up to and including dismissal.

Illegal conduct will be reported to law enforcement officials. The superintendent shall include any incidents in the annual report of such incidents.

Adopted: May 11, 2026

Legal Refs: Code of Virginia, 1950, as amended, §§ 18.2-308-308.1, 22.1-78, 22.1-279.3:1, 22.1-280.2:1, 22.1-280.2:4.

8 VAC 20-560-10.

Cross Refs.:		
	CLA	Reporting Acts of Violence and Substance Abuse
	GCPD	Professional Staff Discipline
	JFCD	Weapons in School
	KGB	Public Conduct on School Property

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STAFF PARTICIPATION IN POLITICAL ACTIVITIES

The **[BLANK]** School Board recognizes the right of its employees to engage in political activity.

The Board also recognizes that school time and school property should not be used for partisan political purposes. Thus, when engaging in political activities, an employee may not

- use the employee's position within the school division to further a political cause;
- engage in any partisan political activity supporting or opposing a candidate or political party while on duty, while on school property during school hours, or while representing the school division;
- suggest in any manner that the school division or any component of it supports or opposes a candidate for election to any office; **or**
- use any school division property, to include school email, division resources, communication systems or physical property, to engage in any activity supporting or opposing a candidate for public office or a political party.

These restrictions are not intended to limit the rights of school division employees to support or oppose any political candidate or party on their own time. They are intended to minimize distractions from instruction, to ~~assure~~ensure that no public funds are used to support any candidate for public office, and to assure that the public is not given the false impression that the school division supports or opposes any political candidate or party. School division employees who engage in political activities on their own time must make it clear that their views and actions represent their individual positions and do not represent the views of the school division.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-3100 et seq., 18.2-112.1, 22.1-70, 22.1-78, 22.1-79, 22.1-79.3.

STAFF PARTICIPATION IN POLITICAL ACTIVITIES

The Tazewell County School Board recognizes the right of its employees to engage in political activity.

The Board also recognizes that school time and school property should not be used for partisan political purposes. Thus, when engaging in political activities, an employee may not

- use the employee's position within the school division to further a political cause;
- engage in any partisan political activity supporting or opposing a candidate or political party while on duty, while on school property during school hours, or while representing the school division;
- suggest in any manner that the school division or any component of it supports or opposes a candidate for election to any office; **or**
- use any school division property, to include school email, division resources, communication systems or physical property, to engage in any activity supporting or opposing a candidate for public office or a political party.

These restrictions are not intended to limit the rights of school division employees to support or oppose any political candidate or party on their own time. They are intended to minimize distractions from instruction, to ensure that no public funds are used to support any candidate for public office, and to assure that the public is not given the false impression that the school division supports or opposes any political candidate or party. School division employees who engage in political activities on their own time must make it clear that their views and actions represent their individual positions and do not represent the views of the school division.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-3100 et seq., 18.2-112.1, 22.1-70, 22.1-78, 22.1-79, 22.1-79.3

VIRGINIA RETIREMENT SYSTEM

All eligible employees[1] must be members of the Virginia Retirement System. Employee retirement benefits are governed by the rules and regulations established by the Virginia Retirement System.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950 as amended, §§ 22.1-78, 51.1-124.3, 51.1-135.

Cross Ref.: GBR _____ Voluntary Retirement Savings Program

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.

[1] Employee means any teacher, state employee, officer or employee of a locality participating in the Virginia Retirement System.

VIRGINIA RETIREMENT SYSTEM

All eligible employees must be members of the Virginia Retirement System. Employee retirement benefits are governed by the rules and regulations established by the Virginia Retirement System.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950 as amended, §§ 22.1-78, 51.1-124.3, 51.1-135.

Cross Ref.: GBR Voluntary Retirement Savings Program

STAFF SALARY SCHEDULES

The School Board establishes and approves salaries for all school employees.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296, 22.1-313.

STAFF SALARY SCHEDULES

The School Board establishes and approves salaries for all school employees.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296, 22.1-313.

STAFF BENEFITS

The **[BLANK]** School Board recognizes the need for benefits in order to promote the employment and retention of ~~high quality~~high-quality personnel and effectively serve the educational needs of students. Accordingly, benefits are provided as established by the **[BLANK]** School Board.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-85.

8 VAC 20-460-10.

Cross Ref.: GCBD Staff Leaves and Absences
GBO Virginia Retirement System

STAFF BENEFITS

The Tazewell County School Board recognizes the need for benefits in order to promote the employment and retention of high-quality personnel and effectively serve the educational needs of students. Accordingly, benefits are provided as established by the Tazewell County School Board.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-85.

8 VAC 20-460-10.

Cross Ref.:

GCBD	Staff Leaves and Absences
GBO	Virginia Retirement System

STAFF LEAVES AND ABSENCES

All employee leaves and absences are subject to school division policy and regulations. The superintendent shall establish any regulations necessary for the application of the division's policies regarding leaves and absences.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:		
	GAA	Staff Time Schedules
	GCBE	Family and Medical Leave
	GCBEA	Leave Without Pay
	GCBEB	Military Leave and Benefits
	GCQA	Nonschool Employment by Staff Members

STAFF LEAVES AND ABSENCES

All employee leaves and absences are subject to school division policy and regulations. The superintendent shall establish any regulations necessary for the application of the division's policies regarding leaves and absences.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-78.

Cross Refs.:	GAA	Staff Time Schedules
	GCBE	Family and Medical Leave
	GCBEA	Leave Without Pay
	GCBEB	Military Leave and Benefits
	GCQA	Nonschool Employment by Staff Members

FAMILY AND MEDICAL LEAVE

VSBA included this note with the policy update to GCBE:

There is no redline for this sample policy. Although the Family and Medical Leave Act, 29 U.S.C. § 2601, *et seq*. has not undergone substantial changes, VSBA significantly revised sample policy GCBE. Due to the changes, a redline version would not be helpful.

The February 2026 version reflects a deliberate effort to distinguish between board policy and administrative regulation. Consequently, the sample policy has been simplified to governing principles and statutory requirements, and detailed procedural and regulatory provisions have been removed and recommended for inclusion in division administrative regulations with other information the administrative personnel deem necessary.

Additional information received via email on March 23, 2026 from Janelle Lokey, VSBA Director of Policy & Legal Services, regarding policy GCBE:

It was brought to my attention that Footnote (3) in VSBA Sample Policy GCBE "Family and Medical Leave Act" was imprecise and potentially misleading. To address this, Footnote (3) has been revised to provide more accurate guidance.

As noted in the sample policies, the footnotes are provided for informational purposes and should be deleted if your division adopts the VSBA sample policy. However, the language in Footnote (3) may be considered in the superintendent's implementation of your school board's policy.

The revised VSBA Sample Policy GCBE, both a redline and a clean copy, may be found in the policy portal under March 2026 update, which only contains this one sample policy.

FAMILY AND MEDICAL LEAVE

Generally

The **[BLANK]** School Board provides eligible employees with leave for qualifying situations consistent with the Family and Medical Leave Act (FMLA) of 1993.[1] The purpose of this policy is to provide division employees with an understanding of their rights and obligations under the FMLA.

Eligibility for Leave under FMLA

An employee is eligible for FMLA leave if the employee:

- has been employed by the division for at least 12 months; **and**
- has worked for the division for at least 1,250 hours during the 12 months immediately preceding the start of the leave.[2]

Qualifying Family and Medical Reasons

Any eligible employee is entitled to a combined total of twelve 12 workweeks of family and medical leave during the applicable 12-month period for one or more of the following qualifying situations:

- birth of a child and care of that newborn child within one year of birth;
- placement of an adopted or foster child with employee within one year of placement;
- to care for an employee spouse, child, or parent with a serious health condition;
- a serious health condition that makes the employee unable to perform the essential functions of the employee's job; **and**
- a qualifying exigency arising out of a family member's military service as defined by 29 U.S.C. § 2612(a)(1)(E).

Any eligible employee who is a spouse, son, daughter, parent, or next of kin of a covered servicemember with a serious injury or illness may take up to 26 workweeks of leave in a single 12-month period to care for the servicemember.

[Option 1: To the extent that an employee is entitled to compensated leave under other policies, such paid leave will be substituted for unpaid FMLA leave. Otherwise family and medical leave is unpaid.] [3]

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

[1] 29 U.S.C. § 2601 et seq. The FMLA covers employees of local education agencies, including public school boards, regardless of the number of employees.

[2] Full-time teachers are generally presumed to meet the 1,250 hours requirement under FMLA.

[3] Under the FMLA, an employer may require the employee to substitute accrued paid leave under specific circumstances based on the type of leave requested. (1) An employer may

[Option 2: Family and medical leave is unpaid leave.]

Intermittent or Reduced Schedule Leave for Instructional Employees

For purposes of the FMLA, instructional employees have special rules. Instructional employees are those whose main job is to teach and instruct students.[4]

When permitted by the FMLA, intermittent and reduced schedule leave may be used until the aggregate amount of such leave equals 12 weeks (or 26 weeks if the leave is taken to care of a covered servicemember) in the employee's applicable 12-month period. However, when the employee requests intermittent or reduced schedule leave that is foreseeable based on planned medical treatment and would result in absences exceeding 20 percent of the working days during the leave period, the school division may temporarily transfer the employee to an available alternative position with equivalent pay and benefits that better accommodates the employee's intermittent or reduced schedule leave.[5]

Notices and Application

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

require the employee to substitute any of the accrued paid vacation leave, personal leave, or family leave of the employee when leave is requested for birth of child, placement of an adopted or foster child, care for a spouse, child or parent of the employee, or because of a qualifying exigency arising out of the fact the spouse, child, or parent of employee is a covered servicemember. (2) The employer may require the employee to substitute any other accrued paid vacation leave, personal leave, or medical or sick leave of the employee for FMLA leave requested because of a serious health condition of the employee. (3) The employer may require the employee to substitute any other accrued paid vacation leave, personal leave, family leave, or medical or sick leave of the employee when leave is requested to care for a covered servicemember or because of a serious health condition of the employee's spouse, son, daughter, or parent. 29 U.S.C. § 2612(d); 29 C.F.R. 825.207. If the school division will require employees to use available paid leave before using FMLA, use Option 1. If a school division does not require the use of available paid leave, use Option 2.

[4] This includes classroom teachers, athletic coaches, driving instructors, and special education assistants, such as signers for the hearing impaired. The term does not include teacher assistants or aides who do not have as their principal function actual teaching or instructing, or auxiliary personnel such as counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers, bus drivers, or other primarily non-instructional employees.

[5] Additional language regarding intermittent employees was included in a prior version of VSBA Sample Policy GCBE, however, such language is more appropriate for a division regulation as the decision should be flexible and made based on the needs of the division. Including such language in a school board policy could unnecessarily lock a board into a certain requirement.

An employee will provide advance notice of the need for leave when practicable, as determined by the Superintendent or designee.

An employee must provide sufficient notice to explain the reasons for the requested leave to allow the division to determine whether the leave is FMLA-qualifying. If the employee fails to explain the reasons, leave may be denied.

Once an employee requests FMLA leave, or the school division has knowledge that an employee's leave may be for an FMLA-qualifying reason, the Superintendent or designee will provide the employee with all notices pertaining to the FMLA, as required by law.[6]

Rules for Spouses Employed by [BLANK] School Division

When both spouses of a qualified marriage are employed by the **[BLANK]** School Division and both are eligible for FMLA leave, they are limited to a combined 12 workweeks of leave in a 12-month period when the leave is taken for the birth, foster placement, or adoption of a child or to care for a parent with a serious health condition.

Spouses who are both employed by the division and eligible for FMLA, will be granted family and medical leave for a combined total of 26 workweeks in a single 12-month period to care for a covered servicemember.

Benefits During Family and Medical Leave

Employees on family and medical leave will maintain their group health insurance coverage on the same terms and conditions as coverage would have been provided if the employee had been working during the period of leave.[7]

If the employee fails to return to work when the period of leave to which the employee is entitled expires for any reason other than the continuation, recurrence, or onset of a serious health condition that entitles the employee to leave, or other circumstances beyond the employee's control, the school division may recover the premiums paid for maintaining the employee's coverage during the period of unpaid leave in accordance with federal and state laws.

Return to Work

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

[6] Prior versions of VSBA Sample Policy GCBE included the notices that the FMLA requires employers to give to employees. The description, timing, and substance of specific notices are more appropriate for division regulations.

[7] Other benefits are provided according to school division policy for paid or unpaid leave, whichever applies. These can be spelled out in more detail in a division regulation.

When an employee returns from FLMA leave, they must be restored to the same or equivalent position at the end of the family and medical leave unless the division shows that the employee would not otherwise have been employed at the time reinstatement is requested.[8]

If an instructional employee is required to continue leave until the end of an academic term, only the period of leave until the employee is ready and able to return to work will be counted against the family and medical leave entitlement. Group health insurance coverage will be maintained during this period.

Outside Employment

The **[BLANK]** School Division's non-school employment policy[9] applies to employees on FMLA leave in the same manner as it applies to employees on other forms of leave, as permitted by law.

Posting and General Notice

The school division will post and distribute notices of employee rights under the FMLA, as required by law.[10]

Other

The policy is intended to be interpreted and applied in a manner consistent with applicable law, including the FMLA, and any term used in his policy has the same meaning as defined in the FMLA and its implementing regulations, unless otherwise expressly stated.

Adopted:

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[8] Division regulations may require employee to provide notice of an intent to return to work within a certain number of days. This may be specified in this policy or in a division regulation. If included in this policy, the following language may be used: ***"An employee on family and*** **FOOTNOTES ARE FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY.**
medical leave must provide the division at least [INSERT NUMBER OF DAYS] workdays' notice of the intent to return to work."
Prior versions of VSBA Sample Policy GCBE included additional return-to-work provisions. The provisions required by the FMLA and any additional local requirements should be included in division policy.

[9] VSBA Sample Policy GCQA is "Nonschool Employment by Staff Members."

[10] The posting requirement may be satisfied by electronic posting if every employee has access to a division computer. The division will provide a copy of the notice to each employee by including it in the employee handbook or similar document or by distributing it to each new employee upon hiring.

Legal Refs.: 10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law), 29 U.S.C. § 2601 *et seq*. (Family and Medical Leave Act),

29 C.F.R. 541.303, 29 C.F.R. Part 825 (Family and Medical Leave Act)

Cross Refs.:

GCBD	Staff Leaves and Absences
GCBEA	Leave without Pay
GCQA	Nonschool Employment by Staff Members

FAMILY AND MEDICAL LEAVE

Generally

The Tazewell County School Board provides eligible employees with leave for qualifying situations consistent with the Family and Medical Leave Act (FMLA) of 1993. The purpose of this policy is to provide division employees with an understanding of their rights and obligations under the FMLA.

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- to care for an employee spouse, child, or parent with a serious health condition;
- a serious health condition that makes the employee unable to perform the essential functions of the employee's job; **and**
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employee requests intermittent or reduced schedule leave that is foreseeable based on planned medical treatment and would result in absences exceeding 20 percent of the working days during the leave period, the school division may temporarily transfer the employee to an available alternative position with equivalent pay and benefits that better accommodates the employee's intermittent or reduced schedule leave.

Notices and Application

An employee will provide advance notice of the need for leave when practicable, as determined by the Superintendent or designee.

An employee must provide sufficient notice to explain the reasons for the requested leave to allow the division to determine whether the leave is FMLA-qualifying. If the employee fails to explain the reasons, leave may be denied.

Once an employee requests FMLA leave, or the school division has knowledge that an employee's leave may be for an FMLA-qualifying reason, the Superintendent or designee will provide the employee with all notices pertaining to the FMLA, as required by law.

Rules for Spouses Employed by Tazewell County School Division

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Posting and General Notice

The school division will post and distribute notices of employee rights under the FMLA, as required by law.

Other

The policy is intended to be interpreted and applied in a manner consistent with applicable law, including the FMLA, and any term used in his policy has the same meaning as defined in the FMLA and its implementing regulations, unless otherwise expressly stated.

Adopted: May 11, 2026

Legal Refs.: 10 U.S.C. § 101 *et seq.* (Armed Forces General Military Law), 29 U.S.C. § 2601 *et seq*. (Family and Medical Leave Act),

29 C.F.R. 541.303, 29 C.F.R. Part 825 (Family and Medical Leave Act)

Cross Refs.:

GCBD	Staff Leaves and Absences
GCBEA	Leave without Pay
GCQA	Nonschool Employment by Staff Members

PROFESSIONAL STAFF PROBATIONARY TERM AND CONTINUING CONTRACT

Teachers

Probationary Term

A probationary term of service of three years in **[BLANK]** School Division is required before a teacher is issued a continuing contract, consistent with Code of Virginia § 22.1-303.

A mentor teacher is provided to every first- year probationary teacher to assist such teacher in achieving excellence in instruction. Probationary teachers with prior successful teaching experience, as determined by the **[BLANK]** School Board, may be exempt from this requirement. ~~with approval from the superintendent.~~

Probationary teachers are evaluated at least annually in accordance with Policy GCN Evaluation of Professional Staff.[1] A teacher in the first year of the probationary period is evaluated informally at least once during the first semester of the school year. The superintendent considers such evaluations as one factor in making recommendations to the School Board regarding the nonrenewal of such probationary teacher's contract.

In order to achieve continuing contract status, every teacher must successfully complete training in instructional strategies and techniques for intervention for or remediation of students who fail or are at risk of failing the Standards of Learning assessments. **[BLANK]** School Board provides said training at no cost to teachers it employs. If such training is not offered in a timely manner, no teacher will be denied continuing contract status for failure to obtain such training.

Once a continuing contract status has been attained in a school division in Virginia ~~this state~~, another probationary period need not be served unless such probationary period, not to exceed two years, is made a part of the contract of employment. If a teacher who has attained continuing contract status separates from service and returns to teaching service in ~~Virginia public schools~~a school division in Virginia by the beginning of the third year from separation from service, the person ~~shall~~ will be required to begin a new probationary period, not to exceed two years, if made part of the contract for employment.

If a teacher who has not achieved continuing contract status receives notice of re-employment, ~~he~~ the teacher must accept or reject in writing within 15 calendar days of receipt of the notice. Unless a conference with the superintendent is requested as

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

[1] Policy GCN Evaluation of Professional Staff is reference to VSBA sample policy coding. Boards should modify this sentence to identify their division's adopted policy on evaluating professional staff, if different.

specified in the Code of Virginia, or in the case of reduction in force, written notice of nonrenewal of the probationary contract must be given by the Board on or before June 15 of each year. If the teacher requests a conference with the superintendent, then written notice of non-renewal by the School Board must be given within thirty days after the superintendent notifies the teacher of the superintendent's intention with respect to the recommendation.

Continuing Contract

Teachers employed after completing the probationary period are entitled to continuing contracts during good behavior and competent service. Written notice of noncontinuation of the contract by either party must be given by June 15 of each year; otherwise the contract continues automatically ~~in effect~~ for the ensuing year.

The School Board may reduce the number of teachers, whether or not such teachers have reached continuing contract status, because of decrease in enrollment or abolition of particular subjects.

Furthermore, nothing in the continuing contract ~~shall~~ will be construed to authorize the School Board to contract for any financial obligation beyond the period for which funds have been made available.

~~As soon a~~After June 15, once ~~as~~ the school budget is approved by the appropriating body, the School Board furnishes each teacher a statement confirming continuation of employment, setting forth assignment and salary.

Within two weeks of the approval of the school budget by the appropriating body, but no later than July 1, the School Board will notify any teacher who may be subject to a reduction in force due to a decrease in the School Board's budget as approved by the appropriating body.

Principals, Assistant Principals, and Supervisors

A person employed as a principal, assistant principal, ~~-~~ or supervisor, including a person who has previously achieved continuing contract status as a teacher, will ~~shall~~ serve a probationary term of three years in such position in the same school division before acquiring continuing contract status as a principal, assistant principal or supervisor.

Continuing contract status acquired by a principal, assistant principal or supervisor ~~shall~~ will not be construed (i) as prohibiting the School Board from reassigning such principal, assistant principal or supervisor to a teaching position if notice of reassignment is given by the School Board by June 15 of any year or (ii) as entitling any such principal, assistant principal or supervisor to the salary paid to them as principal, assistant principal or supervisor in the case of any such reassignment to a teaching position. No such salary reduction and reassignment, however, will ~~shall~~ be

made without first providing such principal, assistant principal or supervisor with written notice of the reason for such reduction and reassignment and an opportunity to present their position at an informal meeting with the superintendent, the superintendent's designee, or the School Board. Before recommending such reassignment, the superintendent shall will consider, among other things, the performance evaluations for such principal, assistant principal or supervisor. The principal, assistant principal or supervisor shall will elect whether such meeting shall will be with the superintendent, the superintendent's designee or the School Board. The School Board, superintendent or superintendent's designee shall will determine what processes are to be followed at the meeting. The decision to reassign and reduce salary shall will be at the sole discretion of the School Board.

The intent of this section is to provide an opportunity for a principal, assistant principal or supervisor to discuss the reasons for such salary reduction and reassignment with the superintendent, the superintendent's designee or the School Board, and the provisions of this section are meant to be procedural only. Nothing contained herein shall will be taken to require cause for the salary reduction and reassignment of a principal, assistant principal or supervisor.

As used in this policy, s"Supervisor" means a person who holds an instructional supervisory position as specified in the regulations of the Board of Education and who is required to hold a license as prescribed by the Board of Education.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-294, 22.1-303, 22.1-304.

Cross Refs.:

GBM	Professional Staff Grievances
GCB	Professional Staff Contracts
GCE	Substitute Teachers
GCN	Evaluation of Professional Staff
GCPA	Reduction in Professional Staff Work Force
GCPB	Resignation of Staff Members
GCPD	Professional Staff Discipline
GCPF	Suspension of Staff Members

PROFESSIONAL STAFF PROBATIONARY TERM AND CONTINUING CONTRACT

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Probationary teachers are evaluated at least annually in accordance with Policy GCN Evaluation of Professional Staff. A teacher in the first year of the probationary period is evaluated informally at least once during the first semester of the school year. The superintendent considers such evaluations as one factor in making recommendations to the School Board regarding the nonrenewal of such probationary teacher's contract.

In order to achieve continuing contract status, every teacher must successfully complete training in instructional strategies and techniques for intervention for or remediation of students who fail or are at risk of failing the Standards of Learning assessments. Tazewell County School Board provides said training at no cost to teachers it employs. If such training is not offered in a timely manner, no teacher will be denied continuing contract status for failure to obtain such training.

Once a continuing contract status has been attained in a school division in Virginia, another probationary period need not be served unless such probationary period, not to exceed two years, is made a part of the contract of employment. If a teacher who has attained continuing contract status separates from service and returns to teaching service in a school division in Virginia by the beginning of the third year from separation from service, the person will be required to begin a new probationary period, not to exceed two years, if made part of the contract for employment.

If a teacher who has not achieved continuing contract status receives notice of re-employment, the teacher must accept or reject in writing within 15 calendar days of receipt of the notice. Unless a conference with the superintendent is requested as specified in the Code of Virginia, or in the case of reduction in force, written notice of nonrenewal of the probationary contract must be given by the Board on or before June 15 of each year. If the teacher requests a conference with the superintendent, then written notice of non-renewal by the School Board must be given within thirty days after the superintendent notifies the teacher of the superintendent's intention with respect to the recommendation.

Continuing Contract

Teachers employed after completing the probationary period are entitled to continuing contracts during good behavior and competent service. Written notice of noncontinuation of the contract by either party must be given by June 15 of each year; otherwise the contract continues automatically for the ensuing year.

The School Board may reduce the number of teachers, whether or not such teachers have reached continuing contract status, because of decrease in enrollment or abolition of particular subjects.

Furthermore, nothing in the continuing contract will be construed to authorize the School Board to contract for any financial obligation beyond the period for which funds have been made available.

After June 15, once the school budget is approved by the appropriating body, the School Board furnishes each teacher a statement confirming continuation of employment, setting forth assignment and salary.

Within two weeks of the approval of the school budget by the appropriating body, but no later than July 1, the School Board will notify any teacher who may be subject to a reduction in force due to a decrease in the School Board's budget as approved by the appropriating body.

Principals, Assistant Principals, and Supervisors

A person employed as a principal, assistant principal, or supervisor, including a person who has previously achieved continuing contract status as a teacher, will serve a probationary term of three years in such position in the same school division before acquiring continuing contract status as a principal, assistant principal or supervisor.

Continuing contract status acquired by a principal, assistant principal or supervisor will not be construed (i) as prohibiting the School Board from reassigning such principal, assistant principal or supervisor to a teaching position if notice of reassignment is given by the School Board by June 15 of any year or (ii) as entitling any such principal, assistant principal or supervisor to the salary paid to them as principal, assistant principal or supervisor in the case of any such reassignment to a teaching position. No such salary reduction and reassignment, however, will be made without first providing such principal, assistant principal or supervisor with written notice of the reason for such reduction and reassignment and an opportunity to present their position at an informal meeting with the superintendent, the superintendent designee, or the School Board. Before recommending such reassignment, the superintendent will consider, among other things, the performance evaluations for such principal, assistant principal or supervisor. The principal, assistant principal or supervisor will elect whether such meeting

will be with the superintendent, the superintendent's designee or the School Board. The School Board, superintendent or superintendent designee will determine what processes are to be followed at the meeting. The decision to reassign and reduce salary will be at the sole discretion of the School Board.

The intent of this section is to provide an opportunity for a principal, assistant principal or supervisor to discuss the reasons for such salary reduction and reassignment with the superintendent, the superintendent's designee or the School Board, and the provisions of this section are meant to be procedural only. Nothing contained herein will be taken to require cause for the salary reduction and reassignment of a principal, assistant principal or supervisor.

As used in this policy, supervisor means a person who holds an instructional supervisory position as specified in the regulations of the Board of Education and who is required to hold a license as prescribed by the Board of Education.

Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-294, 22.1-303, 22.1-304.

Cross Refs.:	GBM	Professional Staff Grievances
	GCB	Professional Staff Contracts
	GCE	Substitute Teachers
	GCN	Evaluation of Professional Staff
	GCPA	Reduction in Professional Staff Work Force
	GCPB	Resignation of Staff Members
	GCPD	Professional Staff Discipline
	GCPF	Suspension of Staff Members

REDUCTION IN PROFESSIONAL STAFF WORK FORCE

A decrease in enrollment, abolition of particular subjects, a decrease in the School Board's budget as approved by the appropriating body, a consolidation of schools, the phasing out of programs, departments or grade levels and other conditions may cause a reduction in the number of staff needed in a building, program or department or in the entire school division.

General reduction in total personnel and redistribution of personnel within designated programs is done in accordance with Reduction in Force (RIF) Guidelines established by the superintendent and reviewed and approved by the School Board. The Guidelines will not provide for reductions to be made solely on the basis of seniority; they will include consideration of the performance evaluations of the teachers potentially affected by the reduction in workforce.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-304.

Cross Ref.: GCG Professional Staff Probationary Term and Continuing Contract

REDUCTION IN PROFESSIONAL STAFF WORK FORCE

A decrease in enrollment, abolition of particular subjects, a decrease in the School Board's budget as approved by the appropriating body, a consolidation of schools, the phasing out of programs, departments or grade levels and other conditions may cause a furlough or a reduction in the number of staff needed in a building, program or department or in the entire school division. A furlough is a temporary and involuntary leave of absence without pay. Furloughs imposed on professional staff shall not exceed 20 total days in a contract year.

General reduction in total personnel and redistribution of personnel within designated programs is done in accordance with Reduction in Force (RIF) Guidelines established by the superintendent and reviewed and approved by the School Board. The Guidelines will not provide for reductions to be made solely on the basis of seniority; they will include consideration of the performance evaluations of the teachers potentially affected by the reduction in workforce. These same procedures will be used to implement a furlough.

Adopted and amended by the School Board: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-304.

Cross Ref.: GCG Professional Staff Probationary Term and Continuing Contract

NONSCHOOL EMPLOYMENT BY STAFF MEMBERS

Employees may, during the hours not required of them to fulfill their responsibilities to **[BLANK]** School Board, engage in other employment as long as such employment does not detract from or interfere with their employment by **[BLANK]** School Board.

An employee who is on leave from **[BLANK]** School Board, in a paid or unpaid status, may not be employed by the **[BLANK]** School Board or any other employer in any capacity during the period of leave except with the prior written authorization of the superintendent or superintendent's designee.

The **[BLANK]** School Board does not endorse, support, or assume liability for any activity conducted by School Board employees which are not sponsored by the **[BLANK]** School Board, regardless of whether ~~in which~~ division students or employees participate~~. which is not sponsored by the School Board.~~

Adopted:

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Legal Ref.: 29 C.F.R. 825.216(e).

Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78.

Cross Refs.:	BBFA	Conflict of Interests and Disclosure of Economic Interests
	GAA	Staff Time Schedules
	GAH	School Employee Conflict of Interests
	GCBE	Family and Medical Leave
	GCBEA	Leave Without Pay
	GCBEB	Military Leave and Benefits
	GCQAB	Tutoring for Pay
	GCQB	Staff Research and Publishing
	IICA	Field Trips

NONSCHOOL EMPLOYMENT BY STAFF MEMBERS

Employees may, during the hours not required of them to fulfill their responsibilities to Tazewell County School Board, engage in other employment as long as such employment does not detract from or interfere with their employment by Tazewell County School Board.

An employee who is on leave from Tazewell County School Board, in a paid or unpaid status, may not be employed by the Tazewell County School Board or any other employer in any capacity during the period of leave except with the prior written authorization of the superintendent or superintendent's designee.

The Tazewell County School Board does not endorse, support, or assume liability for any activity conducted by School Board employees which are not sponsored by the Tazewell County School Board, regardless of whether division students or employees participate.

Adopted: May 11, 2026

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	GCQAB	Tutoring for Pay
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	IICA	Field Trips

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TUTORING FOR PAY

Staff members may not be paid by anyone other than the **[BLANK]** School Board for tutoring students enrolled in a class under their direction.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78

Cross Ref.: GCQA Nonschool Employment by Staff Members

TUTORING FOR PAY

Staff members may not be paid by anyone other than the Tazewell County School Board for tutoring students enrolled in a class under their direction.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78

Cross Ref.: GCQA Nonschool Employment by Staff Members

SUPPORT STAFF

General

The **[BLANK]** School Board recognizes the essential role of support staff in the operation of the school division and in support of student learning.

Definition of Support Staff

Support staff personnel are ~~those~~ employees whose positions in the district do ~~need~~ not ~~hold~~ require a license issued by ~~the~~ the Virginia Board of Education ~~in order to obtain their positions.~~as a condition of their employment. This category includes, but is not limited to, non-licensed administrative ~~positions~~personnel,~~,~~ clerical staff, custodial and maintenance employees, transportation ~~,~~personnel, food service workers~~s~~, and paraprofessionals. ~~positions.~~

Probationary Period

Support staff may serve a probationary period upon initial employment with the division. The purpose of the probationary period is to allow time to evaluate the performance of the employee to determine suitability for continued employment. The general length of the probationary period for all support staff personnel is **[INSERT PERIOD OF TIME HERE].**[1] The probationary period may be shorter or different depending on the requirements of the position as determined by the School Board.[2]

Completion of the probationary period does not create a guarantee of continued employment.

Employees who have successfully completed the probationary period for one position will serve another probationary period if they move to another position.

Evaluation of Support Staff

Every employee of the **[BLANK]** School Board is evaluated on a regular basis.

The superintendent ensures that cooperatively developed procedures for support staff evaluations are implemented within the division. The evaluation criteria must be job-related and nondiscriminatory. The results of the evaluation shall be in writing, dated

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FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY

[1] In accordance with Va. Code § 22.1-79, employees must have access to the grievance procedure within eighteen months of employment. The probationary period for support staff may not be set in a manner that would delay grievance access within the statutory limit.

[2] The length of the probationary period is set by the school board or delegated to the Superintendent and may vary by position.

and signed by the evaluator and the person being evaluated, with one copy going to the central office personnel file and one copy to the employee.

The primary purposes of evaluation are:

- Optimize student learning and growth;
- Contribute to the achievement of the goals and objectives of the division's educational plan;
- Provide a basis for improvement of job performance and professional growth;
- Promote a positive working environment and effective communication between the employee and the evaluator; and
- Enhance overall professional effectiveness and student outcomes.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-79; 22.1-293, 22.1-313, 22.1-253.13.7.

8 VAC 20-23, 8 VAC 20-671-330

Cross Ref.: GBMA Support Staff Grievances

SUPPORT STAFF

General

The Tazewell County School Board recognizes the essential role of support staff in the operation of the school division and in support of student learning.

Definition of Support Staff

Support staff personnel are employees whose positions in the district do not require a license issued by the Virginia Board of Education as a condition of their employment. This category includes, but is not limited to, non-licensed administrative personnel, clerical staff, custodial and maintenance employees, transportation personnel, food service workers, and paraprofessionals.

Probationary Period

Support staff may serve a probationary period upon initial employment with the division. The purpose of the probationary period is to allow time to evaluate the performance of the employee to determine suitability for continued employment. The general length of the probationary period for all support staff personnel is 12 months. The probationary period may be shorter or different depending on the requirements of the position as determined by the School Board.

Completion of the probationary period does not create a guarantee of continued employment.

Employees who have successfully completed the probationary period for one position will serve another probationary period if they move to another position.

Evaluation of Support Staff

Every employee of the Tazewell County School Board is evaluated on a regular basis.

The superintendent ensures that cooperatively developed procedures for support staff evaluations are implemented within the division. The evaluation criteria must be job-related and nondiscriminatory. The results of the evaluation shall be in writing, dated and signed by the evaluator and the person being evaluated, with one copy going to the central office personnel file and one copy to the employee.

The primary purposes of evaluation are:

- Optimize student learning and growth;
- Contribute to the achievement of the goals and objectives of the division's educational plan;

- Provide a basis for improvement of job performance and professional growth;
- Promote a positive working environment and effective communication between the employee and the evaluator; and
- Enhance overall professional effectiveness and student outcomes.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78, 22.1-79; 22.1-293, 22.1-313, 22.1-253.13.7

8 VAC 20-23, 8 VAC 20-671-330

Cross Ref.: GBMA Support Staff Grievances

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance, as established in 4 U.S.C. § 4, is recited daily in each classroom of the **[BLANK]** school division.

During the recitation of the Pledge, students shall stand and recite the Pledge while facing the flag with their right hands over their hearts or in an appropriate salute if in uniform.

No student is compelled to recite the Pledge if the student or the student's parent or legal guardian objects on religious, philosophical, or other grounds to the student's participation in this exercise. Students who are exempt from reciting the Pledge ~~shall~~ will quietly stand or sit at their desks while others recite the Pledge and ~~shall~~ must not make ~~no~~ any display that disrupts or distracts those who are reciting the Pledge.

Appropriate accommodations are made for students who are unable to comply with the procedures described herein due to disability.

Adopted:

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Legal Refs: 4 U.S.C. § 4.

Code of Virginia, 1950, as amended, § 22.1-202.

Cross Refs.: JFC Student Conduct

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Appropriate accommodations are made for students who are unable to comply with the procedures described herein due to disability.

Adopted: May 11, 2026

Legal Refs: 4 U.S.C. § 4.

Code of Virginia, 1950, as amended, § 22.1-202.

Cross Refs.: JFC Student Conduct

ALTERNATIVE SCHOOL PROGRAMS

The [**BLANK**] School Board will establish~~es~~ alternative educational programs within existing schools or at separate sites as needed. No person of school age meeting the residency requirements of Va. Code § 22.1-3 ~~is~~will be charged tuition for enrollment in a program preparing students to pass a high school equivalency examination approved by the Board of Education or an alternative program offered as a regional or division-wide initiative by the School Board.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-5, 22.1-253.13:1.

ALTERNATIVE SCHOOL PROGRAMS

The Tazewell County School Board will establish alternative educational programs within existing schools or at separate sites as needed. No person of school age meeting the residency requirements of Va. Code § 22.1-3 will be charged tuition for enrollment in a program preparing students to pass a high school equivalency examination approved by the Board of Education or an alternative program offered as a regional or division-wide initiative by the School Board.

Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-5, 22.1-253.13:1.

CLASS SIZE

The **[BLANK]** School Board assigns licensed instructional personnel in a manner that produces division-wide ratios of students in average daily membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, counselors, and librarians, that are not greater than the following ratios:

- 24 to one in kindergarten with no class being larger than 29 students; if the average daily membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide will be assigned to the class;
- 24 to one in grades one, two and three with no class being larger than 30 students;
- 25 to one in grades four through six with no class being larger than 35 students; and
- 24 to one in English classes in grades six through 12.

After September 30 of any school year, anytime the number of students in a class exceeds the class size limit established by this policy, the school division will notify the parent of each student in such class ~~of such fact~~ no later than 10 days after the date on which the class exceeded the class size limit. The notification ~~shall~~ will state the reason that the class size exceeds the class size limit and describe the measures that the school division will take to reduce the class size to comply with this policy.

In addition, the **[BLANK]** School Board will assign~~s~~ instructional personnel in a manner that produces schoolwide ratios of students in average daily memberships to full-time equivalent teaching positions of 21 to one in middle schools and high schools.

When determining the assignment of instructional and other licensed personnel for purposes of this policy, full-time students of approved virtual school programs are not included.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:2.

CLASS SIZE

The Tazewell County School Board assigns licensed instructional personnel in a manner that produces division-wide ratios of students in average daily membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, counselors, and librarians, that are not greater than the following ratios:

- 24 to one in kindergarten with no class being larger than 29 students; if the average daily membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide will be assigned to the class;
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After September 30 of any school year, anytime the number of students in a class exceeds the class size limit established by this policy, the school division will notify the parent of each student in such class no later than 10 days after the date on which the class exceeded the class size limit. The notification will state the reason that the class size exceeds the class size limit and describe the measures that the school division will take to reduce the class size to comply with this policy.

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Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-253.13:2.

FIELD TRIPS

Field trips are off-campus instructional activities. Field trips can provide excellent educational experiences for students by enriching the curriculum and by making classroom learning experiences more meaningful. To be educationally beneficial, a field trip requires thoughtful selection, careful advance preparation, and opportunities to assimilate the experience during and after the trip. Teachers plan advance activities that prepare students for the trip and follow-up activities that assist students in summarizing, applying, and evaluating information learned on the trip.

The following factors should be considered in proposing and approving field trips:

- The value of the trip to the particular class;
- The relationship of the field trip to a particular aspect of the curriculum;
- The distance travelled;
- The time away from the regular instructional program; and
- The availability of transportation

No student will be~~is~~ denied the opportunity to participate in a field trip that is a required instructional activity because of a lack of funds.

Trips are approved by the superintendent or superintendent's designee pursuant to regulations developed by the superintendent.[1] Approval must be obtained before commitments are made to students, parents, or commercial establishments. The superintendent makes an annual report to the School Board on field trips taken.

Trips for activities governed by the Virginia High School League do not require approval on a trip-by-trip basis. Parental permission for such trips may be obtained for the entire athletic season or school year.

The **[BLANK]** School Board does not endorse or accept responsibility for any privately sponsored trips for students or any student trips which are not part of the instructional program. Employees are not permitted to solicit students for such trips. Employees who are involved with such trips must emphasize to any interested student/parent that such trips are strictly private enterprises.

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

[1] If the division collects transportation fees from students or receives contributions from other sources for activities sponsored by the division, the regulations must address those practices.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-23.3, 22.1-70, 22.1-78, 22.1-176.

8 VAC 20-70-190.

, 8 VAC 20-720-80.

Cross Ref.:

EEA	Student Transportation Services
JFCB	Sportsmanship, Ethics and Integrity
JFCC	Student Conduct on School Buses
JN	Student Fees, Fines and Charges

FIELD TRIPS

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Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-23.3, 22.1-70, 22.1-78, 22.1-176.
8 VAC 20-70-190, 8 VAC 20-720-80.

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Cross Ref.:	EEA	Student Transportation Services
	JFCB	Sportsmanship, Ethics and Integrity
	JFCC	Student Conduct on School Buses
	JN	Student Fees, Fines and Charges

COMMUNITY RESOURCE PERSONS/SCHOOL VOLUNTEERS

The **[BLANK]** School Board supports and encourages the active participation of parents and members of the community in providing and extending educational opportunities for children. The involvement of parents, volunteers and others in the community who can serve as a resource to schools is a fundamentally important component of successful school programs. The administration of each school directs the activities of parents, volunteers and other community resources at the building level.

Access to school property by certain registered sex offenders is prohibited by Virginia law except as permitted by court order or statute. Potential visitors, including parents, who are registered sex offenders, should consult **[INSERT DIVISION POLICY ON SEX OFFENDER AND CRIMES AGAINST MINORS REGISTRY INFORMATION (VSBA SAMPLE POLICY KN)]** before arriving on school property or at school-sponsored activities.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-78.

8 VAC 20-131~~-~~-275~~-~~0.

Cross Ref.:	AD	Educational Philosophy
	IGBC	Parent and Family Engagement
	KA	Goals for School-Community Relations
	KK	School Visitors
	KN	Sex Offender and Crimes Against Minors Registry Information
	KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

COMMUNITY RESOURCE PERSONS/SCHOOL VOLUNTEERS

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Access to school property by certain registered sex offenders is prohibited by Virginia law except as permitted by court order or statute. Potential visitors, including parents, who are registered sex offenders, should consult Policy KN before arriving on school property or at school-sponsored activities.

Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-78.

8 VAC 20-132-250.

Cross Ref.:	AD	Educational Philosophy
	IGBC	Parent and Family Engagement
	KA	Goals for School-Community Relations
	KK	School Visitors
	KN	Sex Offender and Crimes Against Minors Registry Information
	KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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TEACHING ABOUT CONTROVERSIAL ISSUES

The **[BLANK]** School Board recognizes that preparation for effective citizenship is one of the major purposes of education. The preparation for effective citizenship includes the study of issues that are controversial. Such study is carried out in an atmosphere free from bias, prejudice, or coercion.

In teaching about controversial issues, teachers are expected to

- establish a learning environment where each student can study the issues within a curriculum that is appropriate to the student's knowledge and maturity; and

- provide instruction in an atmosphere that is free from bias, prejudice, or coercion.

Although the instructional program includes study of the political party system in the United States, the **[BLANK]** School Board does not endorse any political party or candidate.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79.3.

Cross Ref.: KF ——— Distribution of Information/Materials
JOB ——— Administration of Surveys and Questionnaires

TEACHING ABOUT CONTROVERSIAL ISSUES

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Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79.3.

Cross Ref.:
	KF	Distribution of Information/Materials
	JOB	Administration of Surveys and Questionnaires

WEAPONS ON SCHOOL PROPERTY~~IN SCHOOL~~

~~I.~~ General Application to All Persons~~ly~~

No person may possess or use ~~Carrying, bringing, using or possessing~~ any firearm, dangerous device, or ~~dangerous or deadly~~other weapon ~~in any school building, on school grounds~~on school property (including school vehicles), on that portion of any property open to the public and then exclusively used for~~, in any school vehicle or at any~~ school-sponsored ~~activity~~ functions or activities when such functions or activities are taking place, at a school sponsored activity, or on any school bus, ~~without the authorization of the school principal or the superintendent or superintendent's designee is prohibited, and grounds for disciplinary action.~~except as expressly authorized by law.

~~-~~The superintendent or superintendent's designee ~~is permitted to give authority to possess a firearm on school property only to persons expressly authorized by statute to possess a firearm on school property.~~shall implement this policy in a manner consistent with state law and shall permit possession of a firearm or other weapon on school property or at school functions or activities only by person and in such circumstances as expressly authorized by law.

Consistent with Virginia law, s~~S~~uch weapons include, but are not limited to:

- any pistol, shotgun, stun weapon, revolver, or other firearm listed in Va. Code § 22.1-277.07, designed or intended to propel a projectile of any kind, including a rifle,
- unloaded firearms in closed containers,
- any air rifle or BB gun,
- toy guns and look-alike guns,
- any dirk, bowie knife, switchblade or stiletto knife, ballistic knife, machete, knife or razor,
- slingshots or slingbows,
- spring sticks,
- brass or metal knuckles, blackjacks,
- any flailing instrument consisting of two or more rigid parts connected in such a manner as to allow them to swing freely, which may be known as a nun chahka, nun chuck, nunchaku, shuriken, or fighting chain,
- any disc, of whatever configuration, having at least two points or pointed blades, and which is designed to be thrown or propelled and which may be known as a throwing star or oriental dart,
- explosives, and
- destructive devices as defined in Va. Code § 22.1-277.07, and
- other dangerous articles.[1]

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

[1] This list is consistent with Va. Code § 18.2-308 and 308.1.

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- Illegal conduct will be reported to law enforcement officials.

~~II.~~ Student Expulsion for Possession of Firearms

A student who has possessed a firearm on school property, school buses, or at a school-sponsored activity as prohibited by Va. Code § 18.2-308.1 or who has possessed a firearm or destructive device as defined in Va. Code § 22.1-277.07, or a firearm muffler or firearm silencer, or a pneumatic gun as defined in Va. Code § 15.2-915.4 on school property or at a school-sponsored activity may be expelled for at least one year in accordance with Policy JGD/JGE Student Suspension/Expulsion.[2] The School Board may determine, based on the facts of a particular situation, that special circumstances exist and no disciplinary action or another disciplinary action or another term of expulsion is appropriate. The School Board may promulgate guidelines for determining what constitutes special circumstances. The School Board authorizes[3] the superintendent or the superintendent's designee to conduct a preliminary review of such cases to determine whether a disciplinary action other than expulsion is appropriate. If it is determined by the superintendent or superintendent's designee that a disciplinary action other than expulsion is appropriate, such disciplinary action is taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

~~III.~~ Students with Disabilities

A. Students with disabilities are subject to this policy and may be disciplined to the same extent as a nondisabled student provided the manifestation review committee determines that the violation was not a manifestation of the student's disability. The provisions of Policy JGDA Disciplining Students with Disabilities will be followed in addition to the regular disciplinary procedures.

B. Additional authority to remove a student with a disability from school for a weapons violation.

1. In addition to the authority granted in subsection A above, a student with a disability may also be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student carries or possesses a weapon to or at school, on school premises, or to or at a school function under the

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

[2] Policy JGD/JGE Student Suspension/Expulsion is reference to VSBA sample policy coding. Boards should modify this sentence to identify their division's policy on expulsion and suspension, if different.

[3] School boards are permitted, but not required by law, to authorize the superintendent or superintendent's designee, to conduct a preliminary review as described in the policy. A board that does not authorize the superintendent or superintendent's designee to conduct such a review should not adopt this sentence and the following sentence.

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jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. The removal should not be in excess of any removal imposed on a student without a disability for the same offense.

2. For purposes of this forty-five (45) school day removal, the weapon must meet the following definition:

"a weapon, device, instrument, material or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a ~~pocket knife~~pocketknife with a blade of less than 2 ½ inches in length." [4]

Adopted:

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Legal Refs.: 18 U.S.C. § 930.

20 U.S.C. § 1415.

Code of Virginia, 1950, as amended, §§ 15.2-915.4,18.2-308, 18.2-308.1, 18.2-308.7, 22.1-277.07, 22.1-277.07:1, 22.1-280.2:1, 22.1-280.2:4.

Cross Refs.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
EBB	Threat Assessment Teams
GBEB	Staff Weapons in School
JFC	Student Conduct
JFCC	Student Conduct on School Buses
JFG	Search and Seizure
JGA	Corporal Punishment
JGD/JGE	Student Suspension/Expulsion
JGDA	Disciplining Students with Disabilities
JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury

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

[4] This language is taken from the language in the federal definition of "dangerous weapon" in 18 U.S.C. § 930(g)(2). It is used in the Individuals with Disabilities Education Act (IDEA) and other related U.S Department of Education regulations.

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WEAPONS ON SCHOOL PROPERTY

General Application to All Persons

No person may possess or use any firearm, dangerous device, or other weapon on school property (including school vehicles), on that portion of any property open to the public and then exclusively used for school-sponsored functions or activities when such functions or activities are taking place, at a school sponsored activity, or on any school bus, except as expressly authorized by law.

The superintendent or superintendent's designee shall implement this policy in a manner consistent with state law and shall permit possession of a firearm or other weapon on school property or at school functions or activities only by person and in such circumstances as expressly authorized by law.

Consistent with Virginia law, such weapons include, but are not limited to:

- any pistol, shotgun, stun weapon, revolver, or other firearm listed in Va. Code § 22.1-277.07, designed or intended to propel a projectile of any kind, including a rifle,
- unloaded firearms in closed containers,
- any air rifle or BB gun,
- toy guns and look-alike guns,
- any dirk, bowie knife, switchblade or stiletto knife, ballistic knife, machete, knife or razor,
- slingshots or slingbows,
- spring sticks,
- brass or metal knuckles, blackjacks,
- any flailing instrument consisting of two or more rigid parts connected in such a manner as to allow them to swing freely, which may be known as a nun chahka, nun chuck, nunchaku, shuriken, or fighting chain,
- any disc, of whatever configuration, having at least two points or pointed blades, and which is designed to be thrown or propelled and which may be known as a throwing star or oriental dart,
- explosives, and
- destructive devices as defined in Va. Code § 22.1-277.07, and
- other dangerous articles.

Illegal conduct will be reported to law enforcement officials.

Student Expulsion for Possession of Firearms

A student who has possessed a firearm on school property, school buses, or at a school-sponsored activity as prohibited by Va. Code § 18.2-308.1 or who has possessed a firearm or destructive device as defined in Va. Code § 22.1-277.07, or a firearm muffler or firearm silencer, or a pneumatic gun as defined in Va. Code § 15.2-915.4 on school property or at a school-sponsored activity may be expelled for at least one year in accordance with Policy JGD/JGE Student

Suspension/Expulsion. The School Board may determine, based on the facts of a particular situation, that special circumstances exist and no disciplinary action or another disciplinary action or another term of expulsion is appropriate. The School Board may promulgate guidelines for determining what constitutes special circumstances. The School Board authorizes the superintendent or the superintendent's designee to conduct a preliminary review of such cases to determine whether a disciplinary action other than expulsion is appropriate. If it is determined by the superintendent or superintendent's designee that a disciplinary action other than expulsion is appropriate, such disciplinary action is taken in accordance with Article 3 of Chapter 14 of Title 22.1 of the Code of Virginia.

Students with Disabilities

A. Students with disabilities are subject to this policy and may be disciplined to the same extent as a nondisabled student provided the manifestation review committee determines that the violation was not a manifestation of the student's disability. The provisions of Policy JGDA Disciplining Students with Disabilities will be followed in addition to the regular disciplinary procedures.

B. Additional authority to remove a student with a disability from school for a weapons violation.

   1. In addition to the authority granted in subsection A above, a student with a disability may also be removed without parent consent and assigned to an interim alternative education program by school personnel for not more than forty-five (45) school days when the student carries or possesses a weapon to or at school, on school premises, or to or at a school function under the jurisdiction of a state or local educational agency. This option is available regardless of whether a manifestation exists. The removal should not be in excess of any removal imposed on a student without a disability for the same offense.

   2. For purposes of this forty-five (45) school day removal, the weapon must meet the following definition:

      "a weapon, device, instrument, material or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocketknife with a blade of less than 2 ½ inches in length."

Adopted: May 11, 2026

Legal Refs.: 18 U.S.C. § 930.

20 U.S.C. § 1415.

Code of Virginia, 1950, as amended, §§ 15.2-915.4,18.2-308, 18.2-308.1, 18.2-308.7, 22.1-277.07, 22.1-277.07:1, 22.1-280.2:1, 22.1-280.2:4.

Cross Refs.:	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
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	JGD/JGE	Student Suspension/Expulsion
	JGDA	Disciplining Students with Disabilities
	JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury

GANG-RELATED ACTIVITY OR ASSOCIATION

The **[BLANK]** School Board recognizes the existence of gangs in the community and the threat they pose to the educational environment. Therefore, students ~~shall~~ must not engage in gang-related activity on school grounds, on school buses, or on any school sponsored activity. In addition, students ~~shall~~ must not engage in gang-related activity using the School Division computer system at any time.

A gang is defined by Va. Code § 18.2-46.1 as "any ongoing organization, association, or group of three or more persons, whether formal or informal,

- which has as one of its primary objectives or activities the commission of one or more criminal activities,
- which has an identifiable name or identifying sign or symbol, **and**
- whose members individually or collectively have engaged in the commission of, attempt to commit, conspiracy to commit, or solicitation of two or more predicate criminal acts, at least one of which is an act of violence, provided such acts were not part of a common act or transaction." ~~whose purpose includes:~~

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

Students are subject to disciplinary action in accordance with **[INSERT DIVISION POLICY ON STUDENT CONDUCT (VSBA SAMPLE POLICY JFC)]**~~Policy JFC Student Conduct~~ and the Standards of Student Conduct issued by the superintendent for participating in gang-related activity. Gang-related activity is defined as:

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

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The superintendent or superintendent's designee, in cooperation with local law enforcement and/or juvenile agencies, will develop~~s~~ and regularly update~~s~~ a regulation listing known gang clothing, jewelry, emblems, badges, signs, gestures, handshakes, and symbols.

The superintendent or superintendent's designee will provide~~s~~ in-service training in gang behavior and characteristics to facilitate staff identification of students at-risk of gang involvement and promote membership in authorized school groups and/or activities as an alternative.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 18.2-46.1, 22.1-70, 22.1-78, 22.1-79(2),
§ 22.1-276.01, 22.1-279.6.

Cross Refs.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
EBB	Threat Assessment Teams
IIBEA/GAB	Acceptable Computer System Use
JFC	Student Conduct

GANG-RELATED ACTIVITY OR ASSOCIATION

The Tazewell County School Board recognizes the existence of gangs in the community and the threat they pose to the educational environment. Therefore, students must not engage in gang-related activity on school grounds, on school buses, or on any school sponsored activity. In addition, students must not engage in gang-related activity using the School Division computer system at any time.

A gang is defined by Va. Code § 18.2-46.1 as "any ongoing organization, association, or group of three or more persons, whether formal or informal,

- which has as one of its primary objectives or activities the commission of one or more criminal activities,
- which has an identifiable name or identifying sign or symbol, **and**
- whose members individually or collectively have engaged in the commission of, attempt to commit, conspiracy to commit, or solicitation of two or more predicate criminal acts, at least one of which is an act of violence, provided such acts were not part of a common act or transaction."

Students are subject to disciplinary action in accordance with Policy JFC and the Standards of Student Conduct issued by the superintendent for participating in gang-related activity. Gang-related activity is defined as:

- wearing, using, distributing, displaying, or selling any clothing, jewelry, emblem, badge, symbol, sign, or other thing that is evidence of membership or affiliation in any gang;
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Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, §§ 18.2-46.1, 22.1-70, 22.1-78, 22.1-79(2), § **22.1-276.01**, 22.1-279.6.

Cross Refs.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
EBB	Threat Assessment Teams
IIBEA/GAB	Acceptable Computer System Use
JFC	Student Conduct

NOTIFICATION REGARDING PROSECUTION OF JUVENILES AS ADULTS

The **[BLANK]** School Board annually provides information developed by the Office of the Attorney General to students regarding laws governing the prosecution of juveniles as adults for the commission of certain crimes.[1]

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-279.4

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

[1] This information may be distributed through such methods as public announcements in the schools, written notification to parents, publication in the student conduct manual, inclusion in materials distributed to parents pursuant to § 22.1-279.3, etc.

NOTIFICATION REGARDING PROSECUTION OF JUVENILES AS ADULTS

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Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-279.4

CORPORAL PUNISHMENT

No teacher, principal or other person employed by the **[BLANK]** School Board ~~shall~~ will subject a student to corporal punishment. This prohibition does not prohibit the use of incidental, minor or reasonable physical contact or other actions designed to maintain order and control, or the use of reasonable and necessary force. It also does not prevent the use of reasonable and necessary force:

- to quell a disturbance or remove a student from the scene of a disturbance which threatens physical injury to persons or damage to property;
- to prevent a student from self-inflicting physical harm ~~on himself~~;
- for self-defense or the defense of others; **or**
- to obtain possession of weapons or other dangerous objects or controlled substances or paraphernalia which are upon the person of the student or within ~~his~~ the student's control.

For the purposes of this policy, ~~"~~"corporal punishment"~~"~~ means the infliction of, or causing the infliction of, physical pain on a student as a means of discipline. "Corporal punishment" does not include physical pain, injury, or discomfort caused by participation in practice or competition in an interscholastic sport, or participation in physical education or an extracurricular activity.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-279.1.

Cross Ref.: JFCD Weapons in Schools
JM Restraint and Seclusion of Students

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Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-279.1.

Cross Ref.: JFCD Weapons in Schools
JM Restraint and Seclusion of Students

STUDENT WELLNESS

Goals

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Based on review and consideration of evidence-based strategies and techniques, the **[BLANK]** School Board establishes the following goals to promote student wellness.[1]

Nutrition Promotion and Education

[INSERT DIVISION'S GOALS HERE]

Physical activity

[INSERT DIVISION'S GOALS HERE]

Other school-based activities

[INSERT DIVISION'S GOALS HERE]

Nutrition Standards and Guidelines

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The **[BLANK]** School Board incorporates and adopts the nutrition standards in 8 VAC 20-740-10 through 8 VAC 20-740-40.[2]

The superintendent is responsible for creating[3]

- regulations to develop and implement standards for all foods and beverages provided, but not sold, to students on the school campus during the school day; **and**
- standards and nutrition guidelines for all foods and beverages sold to students on the school campus during the school day that promote student health and reduce childhood obesity and are consistent with the applicable standards and requirements in 7 C.F.R. §§ 210.10, 210.11 and 220.8.

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~~All meals meet or exceed current nutrition requirements established under the Healthy, Hunger-Free Kids Act of 2010.~~

Marketing on the school campus during the school day is permitted only for those foods and beverages that meet the nutrition standards under 7 C.F.R. § 210.11, serve

The statement in red was added by TCPS in April 2025, but is no longer needed. This sentence will be deleted with these updates.

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

[1] Each division must determine its own goals and include them in its policy.

[2] This statement applies in divisions that participate in the national school lunch program. If a division does not participate in that program, it should not adopt this sentence.

[3] This paragraph delegates the responsibility for developing and implementing the required standards and guidelines to the superintendent. The school board may retain that responsibility itself if it prefers.

to promote student health, reduce and prevent childhood obesity, and combat problems associated with poor nutrition and physical inactivity.

Implementation

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The **[BLANK]** School Board encourages parents, students, representatives of the school food authority, teachers of physical education, school health professionals, school administrators and the general public to participate in the development, implementation and periodic review and update of this policy by **[INSERT DESCRIPTION OF METHODS BY WHICH PUBLIC PARTICIPATION IS ENCOURAGED HERE.]**

The **[INSERT STAFF POSITION TITLE]**[4] is responsible for implementing and enforcing this policy. The implementation of the policy is measured by **[INSERT DESCRIPTION OF THE LOCAL PLAN FOR MEASURING THE IMPLEMENTATION OF THE POLICY HERE.]**

The public is informed about the content and implementation of the policy by **[INSERT THE METHODS BY WHICH INFORMATION REGARDING THE CONTENT OF THE POLICY AND IMPLEMENTATION ISSUES ARE REPORTED TO THE PUBLIC HERE.]**

Implementation procedures include measuring and making available to the public, at least once every three years, an assessment of the implementation of the policy, including the extent to which schools are in compliance with the policy, the extent to which this policy compares to model school wellness policies and a description of the progress made in attaining the goals of the policy. The results of the triennial assessment are considered in updating the policy.[5]

The process for monitoring compliance with this policy is **[INSERT DESCRIPTION OF PROCESS FOR MONITORING COMPLIANCE HERE.]**

The **[BLANK]** School Board retains the following records to document compliance with 7 C.F.R. § 210.31:

- this~~e~~ policy;
- documents demonstrating compliance with community involvement requirements, including requirements to make the policy and triennial assessments available to the public; **and**
- documentation of the triennial assessment of the policy.

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

[4] The School Board may designate more than one staff person to fulfill this responsibility.

[5] The School Board must consider the results of its local triennial assessment in updating the local goals included in this policy.

Adopted:

Legal Refs.: 42 U.S.C. § 1758b.

7 C.F.R. 210.31.

Code of Virginia, 1950, as amended, § 22.1-207.4.

8 VAC 20-740-10 through ~~8 VAC 20-740-30~~.

~~8 VAC 20-740-40.~~

Cross Refs.:

EF	Food Service Management
EFD	Food Sanitation Program
EFB	Food Services
IGAE/IGAF	Health Education/Physical Education
JL	Fund Raising and Solicitation
KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

STUDENT WELLNESS

Goals

Based on review and consideration of evidence-based strategies and techniques, the Tazewell County School Board establishes the following goals to promote student wellness.

- The school division will engage students, parents, teachers, food service professionals, health professionals and other interested community members in developing, implementing, monitoring, and reviewing district-wide nutrition and physical activity policies.
- All students in grades K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- Foods and beverages sold or served at school will comply with the *Smart Snacks in Schools* Standards as established by the United States Department of Agriculture.
- School personnel will provide students with access to a variety of affordable, nutritious, and appealing foods.
- School personnel will provide clean, safe, and pleasant settings with adequate time for students to eat. Students will be allowed at least 10 minutes to eat after sitting down for breakfast and 20 minutes after sitting down for lunch.
- Schools will provide nutrition education and physical education to foster life-long habits of healthy eating and physical activity.

Nutrition Promotion and Education

- Students will receive the nutrition education that teaches skills needed to adopt and maintain healthy eating behaviors.
- Nutrition education will be offered in the school cafeteria as well as in the classroom, with coordination between the foodservice staff and other school personnel, including teachers.
- Students will receive consistent nutrition messages from all aspects of the school program.
- Division health education curriculum standards and guidelines will address both nutrition and physical education.
- Nutrition will be integrated into the health education or core curricula (e.g., math, science, language arts).
- Individual schools will link nutrition education activities with the coordinated school health program.
- Staff members providing nutrition education instruction will receive appropriate training.
- Schools will be enrolled as Team Nutrition Schools and will conduct nutrition education activities and promotions that involve parents, students and the community.
- Schools will only promote or advertise foods and beverages that meet *Smart Snacks in Schools* nutritional standards.

Physical activity

- Students will be provided opportunities for physical activity during the school day through

physical education (PE) classes, daily recess periods for elementary school students, and the integration of movement activity into the academic curriculum as appropriate.

- Students will be given opportunities for physical activity through a range of before- and/or after-school programs including, but not limited to, intramurals, interscholastic athletics and physical activity clubs.
- Schools will work with the community to create ways for students to walk or bike safely to and from school.
- Schools will encourage parents and guardians to support their child's participation in physical activity and will serve as physical active role models. Caretakers will be encouraged to include physical activity in family events.
- Schools will provide training to enable staff to develop programs that promote enjoyable, lifelong physical activity among students.

Other school-based activities

- An adequate amount of time will be allowed for students to eat meals in adequate lunchroom facilities.
- All children who participate in school meals programs will obtain food in a non-stigmatizing manner.
- Programs will be implemented to promote physical health among staff members.

Nutrition Standards and Guidelines

The Tazewell County School Board incorporates and adopts the nutrition standards in 8 VAC 20-740-10 through 8 VAC 20-740-40.

The superintendent is responsible for creating

- regulations to develop and implement standards for all foods and beverages provided, but not sold, to students on the school campus during the school day; and
- standards and nutrition guidelines for all foods and beverages sold to students on the school campus during the school day that promote student health and reduce childhood obesity and are consistent with the applicable standards and requirements in 7 C.F.R. §§ 210.10, 210.11 and 220.8.

Marketing on the school campus during the school day is permitted only for those foods and beverages that meet the nutrition standards under 7 C.F.R. § 210.11, serve to promote student health, reduce and prevent childhood obesity, and combat problems associated with poor nutrition and physical inactivity.

Implementation

The Tazewell County School Board encourages parents, students, representatives of the school food authority, teachers of physical education, school health professionals, school administrators and the general public to participate in the development, implementation and periodic review and update of this

policy by participation in student wellness events held at each school via school newsletters, school webpages, social media outlets such as Facebook, Twitter, Instagram, etc. and via flyers issued from the Manager of Food Services with information from the USDA and the Virginia Department of Education.

The Division Superintendent/Designee is responsible for implementing and enforcing this policy. The implementation of the policy is measured by participation rates in school programs and activities by feedback received from students, staff, and parents.

The public is informed about the content and implementation of the policy by messages posted to social media accounts of individual schools and those of the Food Service Department and by newsletters sent home from individual schools containing information from the USDA, VDOE, and TCPS regarding school nutrition and wellness.

Implementation procedures include measuring and making available to the public, at least once every three years, an assessment of the implementation of the policy, including the extent to which schools are in compliance with the policy, the extent to which this policy compares to model school wellness policies and a description of the progress made in attaining the goals of the policy. The results of the triennial assessment are considered in updating the policy.

The process for monitoring compliance with this policy is managed by school administration, Director of Elementary Education, Director of Middle School Education, Director of Secondary Education, and the Manager of Food Service.

The Tazewell County School Board retains the following records to document compliance with 7 C.F.R. § 210.31:

- this policy;
- documents demonstrating compliance with community involvement requirements, including requirements to make the policy and triennial assessments available to the public; and
- documentation of the triennial assessment of the policy.

Adopted: May 11, 2026

Legal Refs: 42 U.S.C. § 1758b.
7 C.F.R. 210.31.
Code of Virginia, 1950, as amended, § 22.1-207.4.
8 VAC 20-740-10 through 8 VAC 20-740-40.

Cross Refs:		
	EF	Food Service Management
	EFD	Food Sanitation Program
	EFB	Food Services
	IGAE/IGAF	Health Education/Physical Education
	JL	Fund Raising and Solicitation
	KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

SUICIDE PREVENTION

Duties of Teachers and Administrative Staff

Any person licensed as administrative or instructional personnel by the Board of Education and employed by the **[BLANK]** School Board who, in the scope of ~~his~~ employment, has reason to believe, as a result of direct communication from a student, that such student is at imminent risk of suicide, must contact~~s~~, as soon as practicable, at least one of such student''s parents to ask whether such parent is aware of the student''s mental state and whether the parent wishes to obtain or has already obtained counseling for such student. The superintendent is responsible for developing procedures for such contact that are in accordance with the guidelines developed by the Board of Education in cooperation with the Department of Behavioral Health and Developmental Services and the Department of Health as required by Va. Code § 22.1-272.1.

Abuse or Neglect

If the student has indicated that the reason for being at imminent risk of suicide relates to parental abuse or neglect, contact is not made with the parent. Instead, the staff ~~person~~ member notifies, as soon as practicable, the local department of social services of the county or city wherein the child resides or wherein the abuse or neglect is believed to have occurred or the state Department of Social Services'' toll-free child abuse and neglect hotline as required by **[INSERT DIVISION POLICY ON CHILD ABUSE AND NEGLECT REPORTING (VSBA SAMPLE POLICY~~Policy~~ GAE)]** Child Abuse and Neglect Reporting and Va. Code § 63.2-1509. When giving this notice to the local or state department, the ~~person~~ staff member must stress~~es~~ the need to take immediate action to protect the child from harm.

Parental Review of Materials

Parents have the right to review any audio-visual materials that contain graphic sexual or violent content used in any anti-bullying or suicide prevention program. Prior to the use of any such material, the parent of a child participating in such a program is provided written notice of the parent's right to review the material and the right to excuse the child from participating in the part of such program utilizing such material.

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-207.1:1, 22.1-207.2:1, 22.1-272.1 and 63.2-1509.

Cross Refs.: ~~GAE Child Abuse and Neglect Reporting~~
EB School Crisis, Emergency Management and Medical Emergency Response Plan

EBB	Threat Assessment Teams
GAE	Child Abuse and Neglect Reporting
JHC	Student Health Services
KP	Parental Rights and Responsibilities

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Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-207.1:1, 22.1-207.2:1, 22.1-272.1 and 63.2-1509.

Cross Refs.:

EB	School Crisis, Emergency Management and Medical Emergency Response Plan
EBB	Threat Assessment Teams
GAE	Child Abuse and Neglect Reporting
JHC	Student Health Services
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STUDENT-ATHLETE SUDDEN CARDIAC ARREST

In order to participate in any extracurricular physical activity, each student-athlete and the student-athlete's parent or guardian must review, on an annual basis, information provided by the school division on symptoms that may lead to sudden cardiac arrest. After reviewing the materials, each student-athlete and the student-athlete's parent or guardian must sign a statement acknowledging receipt of such information, in a manner approved by the Virginia Board of Education.

A student-athlete who is experiencing symptoms that may lead to sudden cardiac arrest must be immediately removed from play. A student-athlete who is removed from play ~~shall~~ must not return to play until the student-athlete is evaluated by and receives written clearance to return to physical activity by an appropriate licensed health care provider as determined by the Virginia Board of Education. The licensed health care provider evaluating student-athletes may be a volunteer.

The superintendent is responsible for developing, biennially reviewing, and updating procedures to implement this policy.[1]

Adopted:

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-271.8.

Cross Refs.: EB School Crisis, Emergency Management and Medical Emergency Response Plan

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE REMOVED FROM FINAL POLICY

[1] Va. Code 22.1-271.8 requires that this policy also be updated biennially.

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Adopted: May 11, 2026

Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-271.8.

Cross Refs.: EB School Crisis, Emergency Management and Medical Emergency Response Plan

FUNDRAISING AND SOLICITATION

All fundraising activities conducted for the benefit of the school division must provide an educational benefit to students and must not interfere with the instructional program. All fundraising activities conducted by school-sponsored organizations or clubs must be approved in advance by the principal. Fundraising refers to the raising of non-appropriated funds by students, parents, or others for the educational benefit of students and their schools.

Students may participate in fundraising activities provided such activities are approved in writing and carefully monitored and regulated by the school principal or principal's designee. Elementary school students may not participate in door-to-door solicitation. Students are not excused from class to participate in fundraising activities. No grade is affected by a student's participation, or lack of participation, in a fundraising activity.

Each principal develops and maintains a list of all approved fundraising activities and reports all activities to the superintendent pursuant to procedures issued by the superintendent.

The superintendent periodically furnishes the School Board with an up-to-date listing of all fundraising activities being conducted in the school division.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78.

Cross Refs.:	IIBEA/GAB	Acceptable Computer System Use
	IICA	Field Trips
	JHCF	Student Wellness
	~~KJ~~	~~Advertising in the Schools~~
KGA	Sales and Solicitations in Schools	
	KJ	Advertising in the Schools
	KMA	Relations with Parent Organizations
	KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

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Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-70, 22.1-78.

Cross Refs.:	IIBEA/GAB	Acceptable Computer System Use
	IICA	Field Trips
	JHCF	Student Wellness
	KGA	Sales and Solicitations in Schools
	KJ	Advertising in the Schools
	KMA	Relations with Parent Organizations
	KQ	Commercial, Promotional, and Corporate Sponsorships and Partnerships

RESTRAINT AND SECLUSION OF STUDENTS

Physical restraint and seclusion may only be used by **[BLANK]** School Board staff[1] for the purpose of behavioral intervention in accordance with this policy and the Virginia Board of Education Regulations Governing the Use of Seclusion and Restraint in Public Elementary and Secondary Schools in Virginia.[2] The **[BLANK]** School Board encourages the use of positive behavioral interventions and supports to reduce and prevent the need for the use of physical restraint and seclusion.

The superintendent is responsible for developing procedures to address the requirements of the Board of Education Regulations. Those procedures shall include:

- examples of the positive behavioral interventions and support strategies consistent with the student's rights to be treated with dignity and to be free from abuse that the school division uses to address student behavior, including the appropriate use of effective alternatives to physical restraint and seclusion;
-
- a description of initial and advanced training for school personnel that addresses appropriate use of effective alternatives to physical restraint and seclusion and the proper use of restraint and seclusion;
- a statement of the circumstances in which physical restraint and seclusion may be employed, which shall be no less restrictive than that set forth in 8 VAC 20-750-40 and 8 VAC 20-750-50;
- provisions addressing the

    - notification of parents regarding incidents of physical restraint or seclusion, including the manner of such notification;
    - documentation of the use of physical restraint and seclusion;
    - continuous visual monitoring of the use of any physical restraint or seclusion to ensure the appropriateness of such use and the safety of the student being physically restrained or secluded, other students, school personnel, and others. These provisions shall include exceptions for emergency situations in which securing visual monitoring before implementing the physical restraint or seclusion would, in the reasonable judgment of the school personnel implementing the physical restraint or seclusion, result in serious physical harm or injury to persons;

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[1] School divisions that utilize school resource officers must address the use of seclusion and restraint by law enforcement personnel in school settings in their memorandum of understanding with the local law enforcement agency that employs the school resource officers.

[2] School boards that do not permit the use of physical restraint or seclusion should not adopt this policy.

- securing of any room in which a student is placed in seclusion. These provisions shall ensure that any seclusion room or area meet specifications for size and viewing panels that ensure the student's safety at all times, including during a fire or other emergency; and
- the appropriate use and duration of seclusion based on the age and development of the student.[3]

The School Board reviews this policy at least annually and updates it as appropriate. The superintendent reviews the procedures at least annually and updates them as appropriate.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-279.1, 22.1-279.1:1.

8 VAC 20-750-40, 8 VAC 20-750-50, 8 VAC 20-750-70.

~~8 VAC 20-750-50.~~

~~8 VAC 20-750-70.~~

Cross Refs.:

EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
EBB	Threat Assessment Teams
IGBA	Programs for Students with Disabilities
JFC	Student Conduct
JGA	Corporal Punishment
JGDA	Disciplining Students with Disabilities
JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury
KNAJ	Relations with Law Enforcement Authorities

FOOTNOTE IS FOR REFERENCE ONLY AND SHOULD BE DELETED FROM FINAL POLICY.

[3] A school board that does not authorize the use of seclusion should not adopt this requirement and should remove references to seclusion throughout the policy.

RESTRAINT AND SECLUSION OF STUDENTS

Physical restraint and seclusion may only be used by Tazewell County School Board staff for the purpose of behavioral intervention in accordance with this policy and the Virginia Board of Education Regulations Governing the Use of Seclusion and Restraint in Public Elementary and Secondary Schools in Virginia. The Tazewell County School Board encourages the use of positive behavioral interventions and supports to reduce and prevent the need for the use of physical restraint and seclusion.

The superintendent is responsible for developing procedures to address the requirements of the Board of Education Regulations. Those procedures shall include:

- examples of the positive behavioral interventions and support strategies consistent with the student's rights to be treated with dignity and to be free from abuse that the school division uses to address student behavior, including the appropriate use of effective alternatives to physical restraint and seclusion;
- a description of initial and advanced training for school personnel that addresses appropriate use of effective alternatives to physical restraint and seclusion and the proper use of restraint and seclusion;
- a statement of the circumstances in which physical restraint and seclusion may be employed, which shall be no less restrictive than that set forth in 8 VAC 20-750-40 and 8 VAC 20-750-50;
- provisions addressing the

    - notification of parents regarding incidents of physical restraint or seclusion, including the manner of such notification;
    - documentation of the use of physical restraint and seclusion;
    - continuous visual monitoring of the use of any physical restraint or seclusion to ensure the appropriateness of such use and the safety of the student being physically restrained or secluded, other students, school personnel, and others. These provisions shall include exceptions for emergency situations in which securing visual monitoring before implementing the physical restraint or seclusion would, in the reasonable judgment of the school personnel implementing the physical restraint or seclusion, result in serious physical harm or injury to persons;
    - securing of any room in which a student is placed in seclusion. These provisions shall ensure that any seclusion room or area meet specifications for size and viewing panels that ensure the student's safety at all times, including during a fire or other emergency; and
    - the appropriate use and duration of seclusion based on the age and development of the student.

The School Board reviews this policy at least annually and updates it as appropriate. The superintendent reviews the procedures at least annually and updates them as appropriate.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-16, 22.1-279.1, 22.1-279.1:1.

8 VAC 20-750-40, 8 VAC 20-750-50, 8 VAC 20-750-70.

Cross Refs.:		
	EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
	EBB	Threat Assessment Teams
	IGBA	Programs for Students with Disabilities
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	JGA	Corporal Punishment
	JGDA	Disciplining Students with Disabilities
	JGDB	Discipline of Students with Disabilities for Infliction of Serious Bodily Injury
	KNAJ	Relations with Law Enforcement Authorities

MEDIA RELATIONS

Media releases by the schools are encouraged as a means of informing the public of programs, activities, and accomplishments. Staff members are encouraged to participate in activities that inform the public about school programs and activities.

News and information concerning personnel and students is released only with the approval of the principal and in accordance with state and federal laws regarding confidentiality.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-287, 22.1-287.1.

Cross Ref.:	JO	Student Records
	KA	Goals for School-Community Relations
	KB	Public Information Program

MEDIA RELATIONS

Media releases by the schools are encouraged as a means of informing the public of programs, activities, and accomplishments. Staff members are encouraged to participate in activities that inform the public about school programs and activities.

News and information concerning personnel and students is released only with the approval of the principal and in accordance with state and federal laws regarding confidentiality.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-287, 22.1-287.1.

Cross Ref.:		
	JO	Student Records
	KA	Goals for School-Community Relations
	KB	Public Information Program

COMMUNITY INVOLVEMENT IN DECISION MAKING

The **[BLANK]** School Board will calls meetings of the people of the school division for consultation in regard to school interests thereof when it deems such meetings to be necessary.

The Board may appoint a committee of not less than three norfor more than seven members for each public school in the school division. The committee''s duty will be to advise the members of the School Board with reference to matters pertaining to the school and to cooperate with the School Board in the care of the school property and in the successful operation of the school. Such committees serve without compensation.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-86, 22.1-253.13:7.

Cross Ref.:

AF	Comprehensive Plan
BCF	Advisory Committees to the School Board
BDDH/KD	Public Participation at Board Meetings
CA	Administration Goals

File: KC

COMMUNITY INVOLVEMENT IN DECISION MAKING

The Tazewell County School Board will call meetings of the people of the school division for consultation in regard to school interests thereof when it deems such meetings to be necessary.

The Board may appoint a committee of not less than three or more than seven members for each public school in the school division. The committee's duty will be to advise the members of the School Board with reference to matters pertaining to the school and to cooperate with the School Board in the care of the school property and in the successful operation of the school. Such committees serve without compensation.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-86, 22.1-253.13:7.

Cross Ref.:	AF	Comprehensive Plan
	BCF	Advisory Committees to the School Board
	BDDH/KD	Public Participation at Board Meetings
	CA	Administration Goals

PUBLIC CONDUCT ON SCHOOL PROPERTY

All visitors must register at the school office on arrival.

No person or organization~~one~~ may possess, ~~or~~ consume, or serve any alcoholic beverage ~~in or on the grounds of any public school~~on school property or ~~during school hours or school or student activities.~~at school or student-sponsored activities ~~In addition, no one may consume, and no organization shall serve, any alcoholic beverage in or on the grounds of any public school after school hours or school or student activities~~, both during and after school hours, except for religious congregations using wine for sacramental purposes only.

In accordance with **[INSERT LOCAL POLICY ~~KGC~~ ON TOBACCO PRODUCTS AND NICOTINE VAPOR PRODUCTS (VSBA SAMPLE POLICY KGC)]**, use of tobacco products and nicotine vapor products is not permitted ~~in schools,~~on school property, ~~at~~ school-sponsored activities or events, or in school vehicles.

The principal will report a~~A~~ny person found to be engaged in or advocating illegal activity while on school property, including school buses~~, is reported by the principal~~ to the local law enforcement authorities.

Any person who willfully and maliciously damages, destroys or defaces any school district building, or damages or removes any school property from a school building, is required to compensate the school division and may be prosecuted.

Any person who willfully disrupts ~~interrupts or disturbs~~ the operation of any school, school activity, or school-sponsored event, or who is intoxicated from self-administered alcohol or drugs and disrupts the same, ~~or, being intoxicated, disturbs the same, whether willfully or not,~~ may b~~e ejected~~e removed from school property and/or prosecuted.

Adopted:

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Legal Refs.: 20 U.S.C. §§ 6083, 7973.

Code of Virginia, 1950, as amended, §§ 4.1-309, 18.2-415, 18.2-128, 18.2-138, 22.1-78, 22.1-79.5.

Cross Refs.:

ECAB	Vandalism
GBEC/JFCH/KGC	Tobacco Products and Nicotine Vapor Products
KK	School Visitors
KN	Sex Offender and Crimes Against Minors Registry Information

PUBLIC CONDUCT ON SCHOOL PROPERTY

All visitors must register at the school office on arrival.

No person or organization may possess, consume, or serve any alcoholic beverage on school property or at school or student-sponsored activities, both during and after school hours, except for religious congregations using wine for sacramental purposes only.

In accordance with Policy KGC Tobacco Products and Nicotine Vapor Products, use of tobacco products and nicotine vapor products is not permitted on school property, at school-sponsored activities or events, or in school vehicles.

The principal will report any person found to be engaged in or advocating illegal activity while on school property, including school buses to the local law enforcement authorities.

Any person who willfully and maliciously damages, destroys or defaces any school district building, or damages or removes any school property from a school building, is required to compensate the school division and may be prosecuted.

Any person who willfully disrupts the operation of any school, school activity, or school-sponsored event, or who is intoxicated from self-administered alcohol or drugs and disrupts the same, may be removed from school property and/or prosecuted.

Adopted: May 11, 2026

Legal Refs.: 20 U.S.C. §§ 6083, 7973.

Code of Virginia, 1950, as amended, §§ 4.1-309, 18.2-415, 18.2-128, 18.2-138, 22.1-78, 22.1-79.5.

Cross Refs.:		
	ECAB	Vandalism
	GBEC/JFCH/KGC	Tobacco Products and Nicotine Vapor Products
	KK	School Visitors
	KN	Sex Offender and Crimes Against Minors Registry Information

SCHOOL VISITORS

Generally

Visitors are welcome ~~in the schools~~on school property ~~as long as~~provided their presence is not disruptive. Upon arriving at a school, all visitors must report to the administrative office and comply with visitor registration and identification procedures established by the school.

Access to school property by certain registered sex offenders is prohibited by Virginia law except as permitted by court order or statute. Potential visitors, including parents, who are registered sex offenders, should consult **[~~Policy KN~~INSERT DIVISION POLICY ON SEX OFFENDER AND CRIMES AGAINST MINORS REGISTRY INFORMATION ~~Sex Offender and Crimes Against Minors Registry Information~~(VSBA SAMPLE POLICY KN)]** before arriving on~~at~~ school property or at school~~-~~-sponsored activities.

The school division expects mutual respect, civility, and orderly conduct from all individuals on school property, including school buses, ~~-~~and at school~~-~~-sponsored events. ~~events.~~ Unauthorized persons, including suspended and expelled students, ~~will be requested to~~who fail to leave school property, including school buses, or a school-sponsored activity upon the direction of ~~grounds~~the Superintendent, the principal, a designee, or any other authorized school official[1] ~~by the building administrator. Unauthorized persons who fail to leave the school grounds or school activity as requested~~ will be considered trespassers. The School Board authorizes the superintendent to take all necessary actions regarding the safety, order, and preservation of the educational environment on ~~School Board~~school property or at school division sponsored activities. Law enforcement may be called to enforce this policy.

Any person~~one~~, including a student~~students~~, who enters a school at nighttime without the consent of an authorized person except to attend an approved meeting or service or who enters or remains on any school property, including school buses, in violation of (i) any ~~any~~ direction to vacate the property by an authorized individual or (ii) any posted notice which contains such information and reasonably visible, ~~, posted at a place where it reasonably may be seen~~ may be prosecuted in accordance with Virginia law.~~.~~

Parents

Unless restricted by law, p~~P~~arents are encouraged to visit the schools on scheduled days for conferences with teachers, assemblies, PTA meetings, volunteer service, and other school programs. Noncustodial parents are not denied, solely on the basis of their noncustodial status, the opportunity to participate in any ~~of the student's~~

[1] School Boards can also add school resources officers, school security officers, etc.

~~school or day care activities~~student activity that ~~in which such participation~~ is supported or encouraged by the policies of the School Board.

Board Members

Periodically, Board members may visit schools within the division. The purpose of these visits is to assist in fulfilling their responsibilities and increase understanding of actual educational practices. When visiting a school, School Board members will follow the same procedures applicable to all other visitors~~ when visiting a school.~~.

Adopted:

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 18.2-119, 18.2-128, ~~;~~ 18.2-370.5, 18.2-415, 22.1-4.3, ~~_____~~22.1-79.

Cross Refs.:

DJG	Vendor Relations
EB	School Crisis, Emergency Management, and Medical Emergency Response Plan
ECA	Inventory and Reporting of Loss or Damage
GAB/IIBEA	Acceptable Computer System Use
IGBC	Parental Involvement
KGB	Public Conduct on School Property
KN	Sex Offender and Crimes Against Minors Registry ~~Notification~~ Information
KP	Parental Rights and Responsibilities

SEX OFFENDER AND CRIMES AGAINST MINORS REGISTRY INFORMATION

Generally

Each school in the Tazewell County school division must register with the Department of State Police to receive electronic notice of the registration, reregistration, or verification of registration information of any person required to register with the Sex Offender and Crimes Against Minors Registry (the Registry) within the division.

The superintendent establishes procedures regarding the use and distribution of information received from the Registry. Information received from the Registry may not be used to intimidate or harass.

The superintendent notifies the parent of each student enrolled in the school division of the availability of information in the Registry and the location of the website.

Visitors to Schools

When the school division learns that a parent, other than a parent who has been convicted of a Tier III offense as defined in Va. Code § 9.1-902, of an enrolled student is required to register with the Registry, the parent is notified in writing that the parent is barred from being present on school property or at school sponsored activities without the express written approval of the student's principal. Such approval must be obtained in advance of the proposed visit and will state the conditions under which the parent may be present. When such a parent is permitted at school or at school functions the parent is monitored to ensure that the parent does not come into contact with any children other than the parent's own children.

When the school division learns that any individual other than the parent of an enrolled student, who is required to register with the Registry, but who has not been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, seeks to be present at school or at school functions, the individual is notified in writing that the individual is barred from being present at school or school functions without the express written approval of the principal of the school the individual seeks to visit or which sponsors the event the individual seeks to attend. Such approval must be obtained in advance of the proposed visit and, if obtained, will state the conditions under which the individual may be present. One of the conditions will be that the individual will be monitored to ensure the safety of students, staff, and others.

Principals consider requests to be present at school or at school sponsored activities from all individuals who are required to register with the Registry but have not been convicted of a Tier III offense as defined in Va. Code § 9.1-902 in accordance with procedures established by the superintendent.

Visitors to Schools – Conviction of Tier III Offenses

No adult who has been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, may enter or be present during school hours, and during school-related or school-sponsored activities on any property the person knows or has reason to know is a school or child day center

property, school bus, or on any property, public or private, when such property is solely being used by an elementary or secondary school for a school-related or school-sponsored activity unless

- the person is a lawfully registered and qualified voter and is coming upon such property solely to vote;
- the person is a student enrolled at the school; **or**
- the person has obtained a court order pursuant to Va. Code 18.2-370.5.C allowing the person to enter and be present upon such property, has obtained the permission of the School Board or its designee for entry within all or part of the scope of the lifted ban, and is in compliance with the School Board's terms and conditions and those of the court order.

Adopted: May 11, 2026

Legal Ref: Code of Virginia, 1950, as amended, §§ 22.1-79, 22.1-79.3, 9.1-902, 9.1-914, 9.1-918 and 18.2-370.5.

Commonwealth v. Doe, 278 Va. 223 (2009).

Cross Ref:		
	BBA	School Board Powers and Duties
	DJF	Purchasing Procedures
	KK	School Visitors
	KNAJ	Relations with Law Enforcement Authorities
	KP	Parental Rights and Responsibilities

SEX OFFENDER AND CRIMES AGAINST MINORS REGISTRY INFORMATION

Generally

Each school in the **[BLANK]** school division must registers with the Department of State Police to receive electronic notice of the registration, reregistration, or verification of registration information of any person required to register with the Sex Offender and Crimes Against Minors Registry (the Registry) within the division.

The superintendent establishes procedures regarding the use and distribution of information received from the Registry. Information received from the Registry may not be used to intimidate or harass.

The superintendent notifies the parent of each student enrolled in the school division of the availability of information in the Registry and the location of the website.

Visitors to Schools

When the school division learns that a parent, other than a parent who has been convicted of a Tier III offense as defined in Va. Code § 9.1-902, of an enrolled student is required to register with the Registry, the parent is notified in writing that the parent ~~he or she~~ is barred from being present ~~at school or at school functions~~on school property or at school sponsored activities without the express written approval of the student's principal. Such approval must be obtained in advance of the proposed visit and will state the conditions under which the parent may be present. When such a parent is permitted at school or at school functions the parent is monitored to ensure that ~~he or she~~the parent does not come into contact with any children other than the parent's own children.

When the school division learns that any ~~person~~ individual other than the parent of an enrolled student, who is required to register with the Registry, but who has not been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, seeks to be present at school or at school functions, the ~~person~~ individual is notified in writing that the individual ~~he or she~~ is barred from being present at school or school functions without the express written approval of the principal of the school the ~~person~~ individual seeks to visit or which sponsors the event the ~~person~~ individual seeks to attend. Such approval must be obtained in advance of the proposed visit and, if obtained, will state the conditions under which the ~~person~~ individual may be present. One of the conditions will be that the ~~person~~ individual will be monitored to ensure the safety of students, staff, and others.

Principals consider requests to be present at school or at school sponsored activities from all ~~persons~~ individuals who are required to register with the Registry but have not been convicted of a Tier III offense as defined in Va. Code § 9.1-902 in accordance with procedures established by the superintendent.

Visitors to Schools – Conviction of Tier III Offenses

No adult who has been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, may enter or be present during school hours, and during school-related or school-sponsored activities on any property the person knows or has reason to know is a school or child day center property, school bus, or on any property, public or private, when such property is solely being used by an elementary or secondary school for a school-related or school-sponsored activity unless

- the person is a lawfully registered and qualified voter and is coming upon such property solely to vote;
- the person is a student enrolled at the school; **or**
- the person has obtained a court order pursuant to Va. Code 18.2-370.5.C allowing the person to enter and be present upon such property, has obtained the permission of the School Board or its designee for entry within all or part of the scope of the lifted ban, and is in compliance with the School Board's terms and conditions and those of the court order.

Adopted:

Legal Ref: Code of Virginia, 1950, as amended, §§ 22.1-79, 22.1-79.3, 9.1-902, 9.1-914, 9.1-918 and 18.2-370.5.

Commonwealth v. Doe, 278 Va. 223 (2009).

Cross Ref:

BBA	School Board Powers and Duties
DJF	Purchasing Procedures
KK	School Visitors
KNAJ	Relations with Law Enforcement Authorities
KP	Parental Rights and Responsibilities

SEX OFFENDER AND CRIMES AGAINST MINORS REGISTRY INFORMATION

Generally

Each school in the Tazewell County school division must register with the Department of State Police to receive electronic notice of the registration, reregistration, or verification of registration information of any person required to register with the Sex Offender and Crimes Against Minors Registry (the Registry) within the division.

The superintendent establishes procedures regarding the use and distribution of information received from the Registry. Information received from the Registry may not be used to intimidate or harass.

The superintendent notifies the parent of each student enrolled in the school division of the availability of information in the Registry and the location of the website.

Visitors to Schools

When the school division learns that a parent, other than a parent who has been convicted of a Tier III offense as defined in Va. Code § 9.1-902, of an enrolled student is required to register with the Registry, the parent is notified in writing that the parent is barred from being present on school property or at school sponsored activities without the express written approval of the student's principal. Such approval must be obtained in advance of the proposed visit and will state the conditions under which the parent may be present. When such a parent is permitted at school or at school functions the parent is monitored to ensure that the parent does not come into contact with any children other than the parent's own children.

When the school division learns that any individual other than the parent of an enrolled student, who is required to register with the Registry, but who has not been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, seeks to be present at school or at school functions, the individual is notified in writing that the individual is barred from being present at school or school functions without the express written approval of the principal of the school the individual seeks to visit or which sponsors the event the individual seeks to attend. Such approval must be obtained in advance of the proposed visit and, if obtained, will state the conditions under which the individual may be present. One of the conditions will be that the individual will be monitored to ensure the safety of students, staff, and others.

Principals consider requests to be present at school or at school sponsored activities from all individuals who are required to register with the Registry but have not been convicted of a Tier III offense as defined in Va. Code § 9.1-902 in accordance with procedures established by the superintendent.

Visitors to Schools – Conviction of Tier III Offenses

No adult who has been convicted of a Tier III offense, as defined in Va. Code § 9.1-902, may enter or be present during school hours, and during school-related or school-sponsored activities on any property the person knows or has reason to know is a school or child day center

property, school bus, or on any property, public or private, when such property is solely being used by an elementary or secondary school for a school-related or school-sponsored activity unless

- the person is a lawfully registered and qualified voter and is coming upon such property solely to vote;
- the person is a student enrolled at the school; **or**
- the person has obtained a court order pursuant to Va. Code 18.2-370.5.C allowing the person to enter and be present upon such property, has obtained the permission of the School Board or its designee for entry within all or part of the scope of the lifted ban, and is in compliance with the School Board's terms and conditions and those of the court order.

Adopted: May 11, 2026

Legal Ref: Code of Virginia, 1950, as amended, §§ 22.1-79, 22.1-79.3, 9.1-902, 9.1-914, 9.1-918 and 18.2-370.5.

Commonwealth v. Doe, 278 Va. 223 (2009).

Cross Ref:		
	BBA	School Board Powers and Duties
	DJF	Purchasing Procedures
	KK	School Visitors
	KNAJ	Relations with Law Enforcement Authorities
	KP	Parental Rights and Responsibilities

PARENTAL RIGHTS AND RESPONSIBILITIES

The **[BLANK]** School Board recognizes that parents have a fundamental right to make decisions concerning the upbringing, education and care of their children and that parents have responsibilities in supporting their child's education. The **[BLANK]** School Board is committed to partnering with parents to promote student success and respecting parental rights in accordance with applicable state and federal laws.

Parental Rights

All staff members will respect the ~~parental rights of both parents~~rights of all parents and legal guardians. The School Board recognizes the following rights of both custodial and noncustodial parents u~~U~~nless ~~there is~~ a law, legally binding document, or court order ~~to the contrary~~provides otherwise~~, both parents have the right to~~:

- I~~i~~nspect and review their child's ~~school~~ education records, in accordance with the Family Educational Rights and Privacy Act (FERPA) and applicable Virginia law;~~**P**olicy **JO** Student Records;~~
- Inspect instructional materials used as part of their child's curriculum;
- V~~v~~isit the school in accordance with School Board policies governing visitors and school safety to include **[INSERT DIVISION POLICY ON SCHOOL VISITORS (VSBA SAMPLE POLICY KK)** ~~Policies KK School Visitors~~ and ~~**KN** [~~**INSERT DIVISION POLICY ON** **SEX OFFENDER** ~~and Crimes against Minors~~ **REGISTRY INFORMATION (VSBA SAMPLE POLICY KN)];~~
- R~~r~~eceive all notifications required by law to include, but not limited to their child's academic progress, promotion and retention, attendance, behavior, and progress towards graduation;~~.~~
- Participate in conferences, Individualized Education Program (IEP) meetings, 504 plan meetings, and other processes affecting their child's education as required by law;
- Receive notification in accordance with Virginia Code § 22.1-272.1 if a School Board employee has reason to believe, as a result of direct communication with their child, that their child is in imminent risk of suicide;
- Receive notification in accordance with Virginia Code § 22.1-272.1:1 if there is a confirmed school-connected student overdose or if the school principal has knowledge of a suspected school- connected student overdose;
- Exercise legally required opt-out rights and receive advance notice and inspect materials for certain curricula;

- Inspect surveys or questionnaires administered to their child and exercise applicable opt-out rights

Parent Responsibilities

The custodial parent has the responsibility to:

- Provide accurate and up-to-date contact, medical, and emergency contact information and information on how the parent may be contacted at all times;
- Provide the current address and phone number of the noncustodial parent at registration unless such address is unknown and the custodial parent signs a statement to that effect, or unless a court order restricts the educational or contact rights of the noncustodial parent;
- Provide a copy of any legal document which restricts the educational and/or contact rights of the noncustodial parent; **and**
- Ensure their child attends school in compliance with compulsory attendance laws.

The noncustodial parent has the responsibility to:

- Keep the school informed of changes in the parent's phone number and address. At the request of a noncustodial parent, they may be included as an emergency contact for the student's activities unless a court order provides otherwise.

Adopted:

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Legal Refs.: 20 U.S.C. §1232g-1232h.

34 C.F.R. § 99.4.

Code of Virginia, 1950, as amended, §§ 1-240.1, 20-124.6, 22.1-4.3, 22.1-78, 22.1-207.1, 22.1-254, 22.1-272.1, 22.1-272.1:1, 22.1-287.

Cross Refs.: IAA Notification of Learning Objectives
IGBA Programs for Students with Disabilities
IGAH Family Life Education (optional)

IIA	Instructional Materials
JOB	Administration of Surveys and Questionnaires
JED	Student Absences/Excuses/Dismissals
JHH	Suicide Prevention
JO	Student Records
KGD	Notification of School-Connected Student Overdose
KK	School Visitors
KN	Sex Offender and Crimes Against Minors Registry Notification

PARENTAL RIGHTS AND RESPONSIBILITIES

The Tazewell County School Board recognizes that parents have a fundamental right to make decisions concerning the upbringing, education and care of their children and that parents have responsibilities in supporting their child's education. The Tazewell County School Board is committed to partnering with parents to promote student success and respecting parental rights in accordance with applicable state and federal laws.

Parental Rights

All staff members will respect the rights of all parents and legal guardians. The School Board recognizes the following rights of both custodial and noncustodial parents unless a law, legally binding document, or court order provides otherwise:

- Inspect and review their child's education records, in accordance with the Family Educational Rights and Privacy Act (FERPA) and applicable Virginia law;
- Inspect instructional materials used as part of their child's curriculum;
- Visit the school in accordance with School Board Policies governing visitors and school safety to include Policy KK, School Visitors, and Policy KN, Sex Offender and Crimes Against Minors Registry;
- Receive all notifications required by law to include, but not limited to their child's academic progress, promotion and retention, attendance, behavior, and progress towards graduation;
- Participate in conferences, Individualized Education Program (IEP) meetings, 504 plan meetings, and other processes affecting their child's education as required by law;
- Receive notification in accordance with Virginia Code § 22.1-272.1 if a School Board employee has reason to believe, as a result of direct communication with their child, that their child is in imminent risk of suicide;
- Receive notification in accordance with Virginia Code § 22.1-272.1:1 if there is a confirmed school-connected student overdose or if the school principal has knowledge of a suspected school- connected student overdose;
- Exercise legally required opt-out rights and receive advance notice and inspect materials for certain curricula;
- Inspect surveys or questionnaires administered to their child and exercise applicable opt-out rights

Parent Responsibilities

The custodial parent has the responsibility to:

- Provide accurate and up-to-date contact, medical, and emergency contact information and information on how the parent may be contacted at all times;
- Provide the current address and phone number of the noncustodial parent at registration unless such address is unknown and the custodial parent signs a statement to that effect, or unless a court order restricts the educational or contact rights of the noncustodial parent;
- Provide a copy of any legal document which restricts the educational and/or contact rights of the noncustodial parent; **and**
- Ensure their child attends school in compliance with compulsory attendance laws.

The noncustodial parent has the responsibility to:

- Keep the school informed of changes in the parent's phone number and address. At the request of a noncustodial parent, they may be included as an emergency contact for the student's activities unless a court order provides otherwise.

Adopted: May 11, 2026

Legal Refs.: 20 U.S.C. §1232g-1232h.

34 C.F.R. § 99.4.

Code of Virginia, 1950, as amended, §§ 1-240.1, 20-124.6, 22.1-4.3, 22.1-78, 22.1-207.1, 22.1-254, 22.1-272.1, 22.1-272.1:1, 22.1-287.

Cross Refs.:

IAA	Notification of Learning Objectives
IGBA	Programs for Students with Disabilities
IGAH	Family Life Education (optional)
IIA	Instructional Materials
JOB	Administration of Surveys and Questionnaires
JED	Student Absences/Excuses/Dismissals
JHH	Suicide Prevention
JO	Student Records
KGD	Notification of School-Connected Student Overdose
KK	School Visitors
KN	Sex Offender and Crimes Against Minors Registry Notification

RELATIONS WITH PRIVATE SCHOOLS

The **[BLANK]** School Board and superintendent ~~shall~~ work cooperatively with private schools that serve the community and students in matters of common interest, unless expressly prohibited by state statutes or local school board policy. The superintendent is authorized to consult with officials of these schools to determine areas of mutual concern and interest and to make recommendations to the Board.

Adopted:

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78; 22.1-176.1.

RELATIONS WITH PRIVATE SCHOOLS

The Tazewell County School Board and superintendent work cooperatively with private schools that serve the community and students in matters of common interest, unless expressly prohibited by state statutes or local school board policy. The superintendent is authorized to consult with officials of these schools to determine areas of mutual concern and interest and to make recommendations to the Board.

Adopted: May 11, 2026

Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78; 22.1-176.1.

ADVANCED OR ACCELERATED MATHEMATICS

Annual Notification

The parents of each student in grades five through eight is notified annually of the following:

- Criteria and process for enrollment in advanced or accelerated mathematics, including automatic enrollment and parental opt-out, as set forth in this policy;
- The importance of middle school mathematics coursework;
- The impact of middle school mathematics coursework on the high school mathematics coursework sequence; and
- The mathematics courses available within the Tazewell County school division.

Automatic Enrollment and Option for Parental Opt-Out

Students in grades five through eight who earn a grade-level upper quartile scale score on the end-of-year Standards of Learning mathematics assessments will be automatically enrolled in an available advanced or accelerated mathematics course in the next school year. Parents of such a student may opt-out their student from such automatic enrollment.

Eligibility for Enrollment

Besides the automatic enrollment option referenced above, students may be eligible for enrollment in an available advanced or accelerated mathematics course upon teacher recommendation, parental recommendation, student preference, or student aptitude as demonstrated through other means of evaluation than the Standards of Learning mathematics assessment, such as grades, other standardized resting, portfolios, or observation.

Adopted: May 11, 2026

_____

_____

Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-207.9, 22.1-253.13:1, 22.1-253.13:3.

Cross Ref.: IA Instructional Goals and Objectives
IKF The Virginia Assessment Program and Graduation Requirements

IGBJ-F

Tazewell County Public Schools
Parent Notification and Opt-Out Form
Advanced or Accelerated Mathematics Placement

Dear Parent/Guardian,

This letter is to inform you that, in accordance with Tazewell County Public Schools Policy IGBJ, students in grades five through eight who achieve an upper quartile scale score on the end-of-year Virginia Standards of Learning (SOL) mathematics assessment will be **automatically enrolled** in an available advanced or accelerated mathematics course for the following school year.

This placement is part of our ongoing commitment to ensure that students demonstrating advanced performance are provided with appropriate academic opportunities. However, parents and guardians maintain the right to opt out of this placement if they believe it is not in the best interest of their child.

If you **choose to decline** this automatic enrollment in advanced or accelerated mathematics for the upcoming school year, please complete the opt-out section below and return it to your child's school by the deadline stated below.

If you have any questions about mathematics placement or would like more information, please contact your school's main office or counseling department.

Sincerely,
Tazewell County Public Schools

OPT-OUT FORM

Automatic Enrollment in Advanced/Accelerated Mathematics

☐ I choose to **opt out** of the automatic enrollment in an advanced or accelerated mathematics course for my child for the upcoming school year. I understand that by opting out, my child will be placed in the standard mathematics course appropriate for their grade level.

Parent/Guardian Signature: _____
Date: _____

Return this form to your child's school by: _____

Adopted by the School Board: May 11, 2026

Clinch Valley Printing
2853 Fincastle Turnpike
North Tazewell, VA 24630
Phone: 276.988.5410
email: cvpquotes@clinchvalleyprinting.com

Estimate Number: E09-28623 4/13/2026

Customer ID: N/A
Michelle Leigh Brown
Tazewell Co School Board

This estimate is based on the specifications submitted at the time of request. Any deviation from the information provided may alter the actual cost of the finished product. Final price is subject to change based on the artwork and specifications provided. This estimate shall remain valid for ten (10) days. Clinch Valley Printing is not responsible for errors if the job is printed per the client™s authorized proof or should the client decline to review a proof. Your approval of a PDF proof shall constitute authorization.
Design and file manipulation will be billed at $60.00 per hour with a 15 minute minimum. If an inside delivery is required, additional charges will apply.
Terms to be determined on a per client basis.

Due to supply chain issues job completion and delivery are subject to material availability.

Credit card payments will be charged an additional 3%

Terms: Net 30 Days

Quantities	**6255**	**0**	**0**
Unit Cost:	$1.51159	$0	$0
Unit Cost per 1000:	$1,511.59	$0.00	$0.00
Estimate Price:	**$9,455.00**	**$0.00**	**$0.00**

Estimate Specifications

Description	Tazewell Co School Calendar (2026-2027)
Type of Estimate:	Booklet
Finished Size:	8.5 x 11
Total Pages in Booklet:	36
Difficulty Factor:	4 Color - BR
Graphics Operations:	2 File Manip/Imp. Preparation(s), 1 Preflight Preparation(s)
Finishing Operations:	3 - knife booklet trimming, Folding
Additional Operations:	Packaging, Calendar Punch, Design

Estimate Notes:
Press Ready Files Provided
8 Hours of CVP Design/Typesetting Included

PDF PROOF
Assembled Digital Color Proof

Client Pick Up, Packaged Per School Distribution List

Estimate Number: E09-28623

Cover

Quantities	**6255**	**0**	**0**
Finished Size:	8.5 x 11		
Stock Description:	House Gloss Cover No Reference Code, White, 80#		
Difficulty Factor:	4 Color - BR		
Ink Group:	4/4 Process		
Ink Colors Front:	Process, Process, Process, Process		
Ink Colors Back:	Process, Process, Process, Process		
Additional Operation:	AQ		

Text

Quantities	**6255**	**0**	**0**
Finished Size:	8.5 x 11		
Stock Description:	House Gloss Text No Reference Code, White, 80#		
Difficulty Factor:	4 Color - BR		
Ink Group:	4/4 Process		
Ink Colors Front:	Process, Process, Process, Process		
Ink Colors Back:	Process, Process, Process, Process		

Authorized By:_____ **Date:**_____

CLINCH VALLEY
— PRINTING —

Clinch Valley Printing
2853 Fincastle Turnpike
North Tazewell, VA 24630
Phone: 276.988.5410
email: cvpquotes@clinchvalleyprinting.com

Estimate Number: E09-28624 4/13/2026

Customer ID: N/A
Michelle Leigh Brown
Tazewell Co School Board

This estimate is based on the specifications submitted at the time of request. Any deviation from the information provided may alter the actual cost of the finished product. Final price is subject to change based on the artwork and specifications provided. This estimate shall remain valid for ten (10) days. Clinch Valley Printing is not responsible for errors if the job is printed per the client™s authorized proof or should the client decline to review a proof. Your approval of a PDF proof shall constitute authorization.
Design and file manipulation will be billed at $60.00 per hour with a 15 minute minimum. If an inside delivery is required, additional charges will apply.
Terms to be determined on a per client basis.

Due to supply chain issues job completion and delivery are subject to material availability.

Credit card payments will be charged an additional 3%

Terms: Net 30 Days

Quantities	**6255**	**0**	**0**
Unit Cost:	$1.09129	$0	$0
Unit Cost per 1000:	$1,091.29	$0.00	$0.00
Estimate Price:	**$6,826.00**	**$0.00**	**$0.00**

Estimate Specifications

Description	Tazewell Co School Handbook (2026-2027) 40pp
Type of Estimate:	Booklet
Finished Size:	8.5 x 11
Total Pages in Booklet:	40
Difficulty Factor:	4 Color - BR
Graphics Operations:	2 File Manip/Imp. Preparation(s), 1 Preflight Preparation(s)
Finishing Operations:	3 - knife booklet trimming, Folding
Additional Operations:	Packaging, Design, Litho Perf

Estimate Notes:
Press Ready Files Provided
3 Hours of CVP Design/Typesetting Included

PDF PROOF

Client Pick Up, Packaged Per School Distribution List

8 Page 4/1

Quantities	**6255**	**0**	**0**
Finished Size:	8.5 x 11		
Stock Description:	Husky Opaque Offset No Reference Code, White, 60#		
Difficulty Factor:	4 Color - SC		
Ink Group:	4/1 Process/K		
Ink Colors Front:	Process, Process, Process, Process		
Ink Colors Back:	Black		

Estimate Number: E09-28624

32 Pages 1/1

Quantities	**6255**	**0**	**0**
Finished Size:	8.5 x 11		
Stock Description:	Husky Opaque Offset No Reference Code, White, 60#		
Difficulty Factor:	1 Color - SC		
Ink Group:	1/1 Black		
Ink Colors Front:	Black		
Ink Colors Back:	Black		

Authorized By:_____ **Date:**_____

CLINCH VALLEY
— PRINTING —

INDIANA PRINTING & PUBLISHING CO.

Gazette Printers • Barash Publications
Centre County Gazette • Kerr Promotions
Executive Office

April 22, 2026

Tazewell County Public Schools
2026-2027 Calendars

Dear Michelle,

Thank you for the opportunity to bid on your student calendar. We are happy to provide estimated pricing for your project. Please see below for the estimated cost of your project and shipping.

The specifications and estimated pricing for your job are as follows.

Specs:	36 (4 page cover+32-page interior) Page Student Calendar
Ink:	4/4
Bleeds:	Yes
Quantity:	6255
Finished size:	8.5 x 11
Paper:	80# Gloss Cover 80# Gloss Text

Printing: $5,788.24 **Shipping: $525.69** **Total: $6313.93**

Unfortunately, we cannot bid on the student handbook at this time, as we cannot provide the perforations required. Have a wonderful day, and thank you for considering Indiana Printing and Publishing for your printing needs.

Thank you,

Jamee Crusan
Head of Pre-Press

775 Indian Springs Road • Indiana, PA 15701 724.349.3434 • Fax 724.717.2321

Continuing Contract Renewal List
2025-2026

2. Chemical Treatment Services - Southern Air Annual cost $10,380.00. Monthly payments of $865.00

3. Fuel Services - Southern Gas & Oil

Gasoline (87 oct min, E-10	$2.5598 per gal*
Diesel Fuel, on road	$2.5909 per gal*

*(please note terminal prices change daily, our fixed markup will be $0.09 per gal)

4. Fire Extinguisher Inspection/Service - Premier Fire Protection

-Annual fire extinguisher inspection	$5.00 each
-Semi-annual Fire System Inspection	$85.00 plus parts

5. Range Hood Inspection/Services - Premier Fire Protection

-Semi-annual hood cleaning	$225.00 per school

6. Fire Alarm Inspection/Services - Building System Technology
$10,000.00 annually

7. Elevator service/inspections - Otis Elevators $11,893.08 annually/$ 991.09 per month

8. Chair Lift service/inspection - Romar Elevator $1,050.00

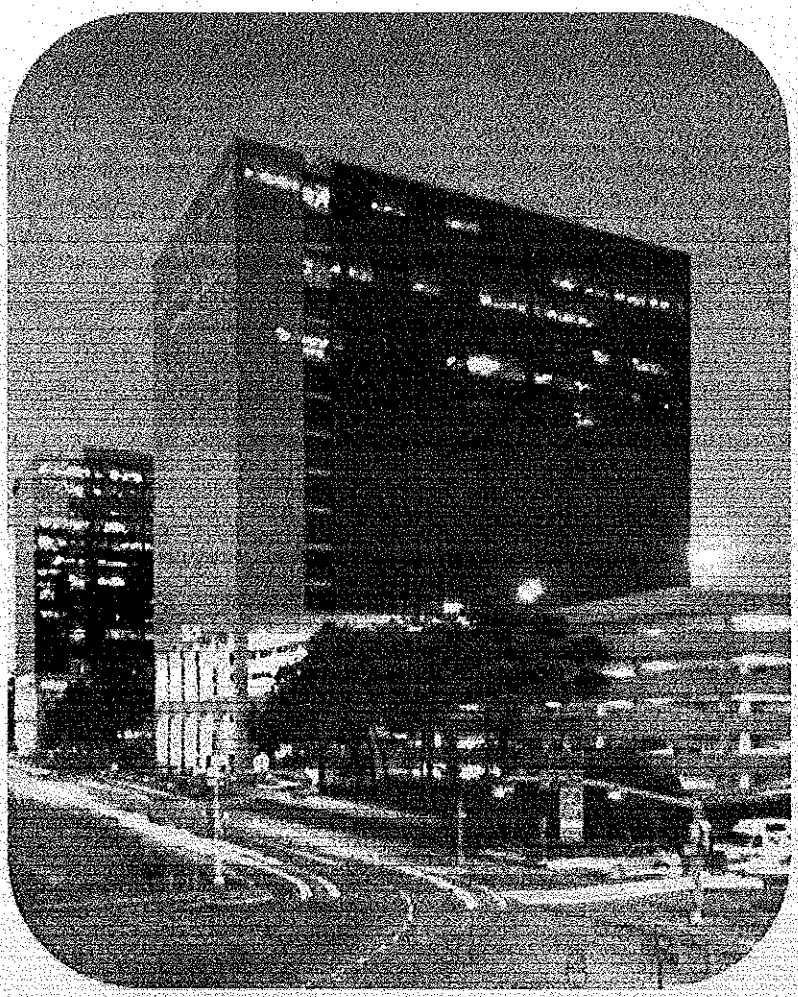
-first hour labor rate	$250.00
-per hour for each additional	$200.00

9. Propane - Ferrellgas $1.85 per gallon

10. Cylinder Gas - Arc3

Acetylene - 145	$45.61
Acetylene- MC	$21.93
Argon - 300	$39.38
Oxygen - 20	$10.05
Oxygen - 150	$10.99
Oxygen - 200	$13.85
Propylene - 100#	$240.89
ShieldPro 101-300	$40.78
Hazmat/Compliance	$7.30

Trane Turnkey Proposal



Turnkey Proposal For:
Geno Parkhurst
Tazewell County Schools
506 JEFFERSONVILLE STREET
Tazewell, VA 24651-2465

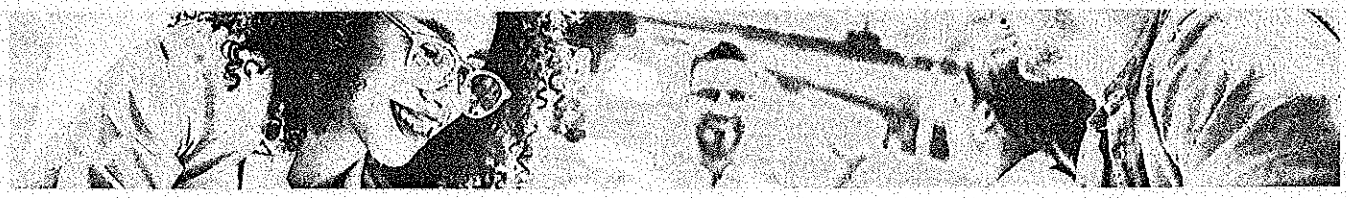
Local Trane Office:
Trane U.S. Inc.
10384 Wallace Alley Street
Kingsport, TN 37663

Local Trane Representative:
Rod Thaxton
Account Manager
E-mail: rdthaxton@trane.com
Cell: (276) 698-5432
Office Phone: (423) 224-1150

Proposal ID: 8600646

Date: March 09, 2026

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Confidential and Proprietary Information of Trane U.S. Inc.



Trane Turnkey Proposal

Executive Summary

Trane is pleased to present a solution to help Tazewell County Schools reach its performance goals and objectives. This proposed project will enhance your operation by helping you to optimize your resources, improve the comfort in your facility, and reduce energy costs.

We appreciate the effort from Tazewell County Schools to assist in the HVAC system analysis and business discussions. Because of your efforts, we were able to develop a proposal that offers Turnkey retrofit service solutions to your specific concerns, based on Trane system knowledge and application expertise.

As your partner, Trane is committed to providing Turnkey retrofit services to help achieve a comfortable building environment for the people who occupy the building. For the people who own, manage and maintain the building, Trane is committed to providing reliable HVAC systems and products that improve performance.

Trane appreciates the opportunity to earn your business. Your investment in the proposed project is $27,088.00 USD. This investment will provide Tazewell County Schools with the capability to significantly reduce operating costs and improve comfort conditions in your facility.

We look forward to partnering with Tazewell County Schools for your Turnkey retrofits service needs. I will be contacting you soon to discuss the proposal and to schedule the next steps

WE VALUE THE CONFIDENCE YOU HAVE PLACED IN TRANE AND LOOK FORWARD TO PARTNERING WITH YOU.

Rod Thaxton

Account Manager, Trane U.S. Inc.

Prepared For:
Geno Parkhurst

Date:
March 09, 2026

Job Name:
Tazewell Co Schools Computer Lab S/S

Proposal ID:
8600646

Delivery Terms:
Freight Allowed and Prepaid – F.O.B. Factory

Payment Terms:
Net 30

State Contractor License Number:
VA 2705047272A

Proposal Expiration Date:
30 Days

Scope of Work

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"Scope of Work" and notations within are based on the following negotiated scope of work with Geno Parkhurst and based on the site surveys performed.

Turnkey Installation of HVAC Equipment

Ductless Split System VRF (Qty. 1)

Tag(s): ODU-1

- 1 MXZ-SM48NL R-454B Smart-Multi Outdoor Unit 48MBH
- 1 QSMS1802M-18" DUAL FAN STAND - MITSUBISHI COLOR
- 2 WB-PA3-WIND BAFFLE LARGE
- 1 CMY-Y62-G-E-CITY MULTI - CONNECTOR

IDU-1, IDU-2

- 2 PKFY-L24NKMU-A R-454B Wall-Mounted Indoor Unit 24MBH
- 2 COMBI-REFCO PUMP 100-240 VAC 50/6O Hz
- 1 TAR-CT01MAU-SB Touch MA Controller

Mechanical Installation

- Deliver new equipment to site
- Disconnect baseboard heater from electrical service
- Rework existing service to power ODU with fused disconnect
- Place ODU on lightweight equipment pad on ground next to walkway
- Hang two (2) IDU's on either side of windows
- Run interconnecting line sets from ODU to IDU's
- Route condensate drains to nearest outdoor disposal point
- Start up and commissioning of new equipment

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Pricing and Acceptance

Geno Parkhurst
Tazewell County Schools
506 JEFFERSONVILLE STREET
Tazewell, VA 24651-2465

Site Address:
TAZEWELL COUNTY CAREER AND TECHNICAL SCHOOL
260 Advantage Dr
Tazewell, VA 24651

Price

Total Net Price *(excluding sales tax)* ..... $27,088.00 USD

Trane shall have the right, at its discretion, to pass along any related increases should (1) its costs related to the manufacture, supply, and shipping for any product or service materially increase. This includes, but is not limited to, cost increases in raw materials, supplier components, labor, utilities, freight, logistics, wages and benefits, regulatory compliance, or any other event beyond Company's control and/or (2) any tariffs, taxes, levies or fees affecting, placed on or related to any product or service materially increases.

Financial items not included

- Work beyond normal business hours unless specified above
- Any air balancing or resolution of any deficiencies outside of immediate work
- Rental HVAC equipment or other temporary heating or cooling measures
- Connection to, testing, or diagnosis of any fire or smoke alarm panels or equipment
- Bid Bond
- Payment and Performance Bond
- Guarantee of any energy, operational, or other savings

Respectfully submitted,

Rod Thaxton
Account Manager
Trane U.S. Inc.
E-mail: rdthaxton@trane.com
Office Phone: (423) 224-1150

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Confidential and Proprietary Information of Trane U.S. Inc..

ACCEPTANCE

This proposal is subject to Customer's acceptance of the attached Trane Terms and Conditions (Commercial Turnkey Installation).

We value the confidence you have placed in Trane and look forward to working with you.

Retention withheld 5% on installation, 0% on Equipment; rate reduced per the contract documents and released no later than the date of Trane substantial completion.

Submitted By: Rod Thaxton	Cell: (276) 698-5432 Office: (423) 224-1150 Proposal Date: March 09, 2026
CUSTOMER ACCEPTANCE Tazewell County Schools	TRANE ACCEPTANCE Trane U.S. Inc.
Authorized Representative	Authorized Representative
Printed Name	Printed Name
Title	Title
Purchase Order Acceptance Date:	Signature Date License Number: VA 2705047272A

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Confidential and Proprietary Information of Trane U.S. Inc.

Southern Air

848 Mercer Mall Road • Bluefield, WV 24701
Phone: 304-324-4272 • Fax: 304-324-4274
everett.rose@southern-air.com

Quote # 133234 January 30, 2026

Tazewell Career Center
260 Advantage Drive
Tazewell, VA 24651

Dear Geno Parkhurst,
We, at Southern Air, Inc., would like to provide you with the following quote as detailed below.

Scope of Work:

This quote is for the installation of a 48,000 Fujitsu Heating & Cooling Split System for the Computer Lab Room due to the present wall heater parts are obsolete! This quote will include the following.

2) We will install 2-18,,000 and 1-12,000 Btu Fujitsu evaporator's in the ceiling of the Computer lab with all need supports and hanging materials anchors and fastener's.

3) We will install the matching 48,000 BTU Fujitsu condenser outside of the wall of the Computer Lab on the ground on a prefabbed pad.

4) We will install new line sets and after installation is complete we will leak test and then to a factory required evacuation on the complete system.

5) We will modify and reconnect to existing branch circuit wiring and breakers(If we should find any deficiencies with the wiring or breakers theses will be quoted separately) **Customer will get us power to the interior wall of the condenser if needed per customer Nick Nunley!**

6) We will install all needed control wiring and interconnect to new out door unit and indoor unit's.

7) We will modify existing condensate piping and reconnect to existing.

8) After we have completed the installation of the system we will do a detailed start up sheet and we will include it in a provided a electronic copy of the Operations Equipment Manual which we will build and send to customer once complete!!

Total Cost $21,898.65 plus any applicable sales taxes or fee's !!(This should fall under Capitol Improvement so it will be tax exempt!)

Warranty:

This installation comes complete with a manufacturers warranty of (1)- year all parts and a (5)- year compressor warranty and Southern-Air will provide (1)- year labor warranty. Warranty excludes failure resulting from misuse, abuse, neglect, lack of maintenance, adjustments made by others, or any other failure outside of faulty parts and/or poor workmanship.

Items of exclusion:

Overtime - All work planned to be completed during normal business hours.
Expedited shipping - available for additional cost upon request.
Adjustment or other system repairs other than specifically described above.
Permit or fees imposed by state or local municipalities.
Any item or service not specifically included as a part of this proposal.
Any refrigerant that is not quoted.
Any existing wiring and or branch circuit breakers or 200 amp electrical panel.
During start up if we find any additional issue we will quote separately!!

Due to market volatility, we reserve the right to check with our vendors for any price increases prior to completing any parts or equipment orders, and to adjust final quoted price accordingly, passing on any increased costs, as incurred. All adjustments will be mutually agreed upon prior to commencement of the quoted work.

ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

Date: March 31, 2026

Memorandum to: Arlene Matney, Finance Director
Tazewell County, Virginia

From: Robinson, Farmer, Cox Associates

Regarding: Audit Recommendations

In planning and performing our audit of the financial statements of the County of Tazewell, Virginia for the year ended June 30, 2025, we considered the County's internal control structure to plan our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience. Please note: **The audited financial statements contain findings in the schedule of findings and questioned costs and should be reviewed in conjunction with the comments below.**

School Board Recommendations

Written Policies for Federal Programs
The Uniform Guidance requires that the entity have certain written policies to ensure compliance related to federal programs. We were unable to obtain copies of same during the audit. We recommend that management adopt written policies/procedures as required and provide same for audit purposes.

County Recommendations

Conflict of Interest Statements and Real Estate Disclosure Forms:
During our audit, we were unable to locate one Planning Commission member's real estate disclosure form. We recommend the members complete the proper forms entirely and submit same to the Tazewell County Clerk of the Board of Supervisors before the deadline (February 1st going forward).

Social Services Department:

Special Welfare Account and Testing
The Treasurer should be reimbursed monthly with special welfare for program expenditures incurred in the prior month. We noted several instances in which amounts were not reimbursed monthly as required. Additionally, the special welfare bank account does not agree to the total reported in the Special Welfare Ledger. We recommend that the difference be investigated and adjusted as necessary.

BLACKSBURG OFFICE:
108 South Park Drive
Blacksburg, Virginia 24060
(540) 552-7322

CONTACT:
Emily Viers, CPA
Director
eviers@rfca.com

County of Tazewell, Virginia



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

COUNTY OF TAZEWELL, VIRGINIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

COUNTY OF TAZEWELL, VIRGINIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FISCAL YEAR ENDED JUNE 30, 2025

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INTRODUCTORY SECTION

COUNTY OF TAZEWELL, VIRGINIA

BOARD OF SUPERVISORS

Chuck Presley, Chairman

Aaron Gillespie — Kyle Cruey
Andy Hravotic — Shannon Plaster

COUNTY SCHOOL BOARD

Irene Mullins, Chairman

Donna Whittinegton Culbertson — Erik Robinson
David Woodard — Chris Morz

Dr. Christopher Stacy, Superintendent of Schools

SOCIAL SERVICES BOARD

Amanda B. Buskill, Chairman

Kim Allen — Barry Absher
Debra White — Rene Steele

EX-OFFICIO MEMBERS

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

OTHER OFFICIALS

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

FINANCIAL SECTION

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units (School Board and Other Component Units), each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia, as of and for the year ended June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tazewell County, Virginia School Activity Funds, which represent 4.93 percent, 8.32 percent, and 2.40 percent, respectively, of the assets, fund balance, and revenues of the discretely presented component unit – School Board as of June 30, 2025. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Tazewell County, Virginia School Activity Fund, is based solely on the report of the other auditors.

Basis for Opinions

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

Change in Accounting Principles

As described in Note 21 to the financial statements, in 2025, the County adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Restatement of Beginning Balances

As described in Note 21 to the financial statements, in 2025, the County restated beginning balances to reflect the requirements of GASB Statement No. 101. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Supplementary Information

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2026, on our consideration of County of Tazewell, Virginia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County of Tazewell, Virginia's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County of Tazewell, Virginia's internal control over financial reporting and compliance.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
March 31, 2026

Basic Financial Statements

Exhibit 1

County of Tazewell, Virginia
Statement of Net Position
June 30, 2025

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
ASSETS					
Cash and Cash Equivalents	$ 20,624,444	$ 3,488,906	$ 24,113,350	$ 26,440,256	$ 5,271,927
Receivables (Net of Allowance for Uncollectibles):					
Taxes Receivable	27,151,203	-	27,151,203	-	-
Accounts Receivable	2,921,821	213,101	3,134,922	313,468	1,083,694
Note Receivable	-	-	-	-	1,325,969
Rent Receivable	-		-	-	8,436
Leases Receivable	-	-	-	-	1,543,157
Assets Held for Resale	-	-	-	-	2,564,058
Due from Component Units	6,211,035	-	6,211,035	-	-
Due from Primary Government	-	-	-	29,616	-
Due from Other Governmental Units	5,231,831	-	5,231,831	2,796,998	126,860
Internal Balances	409	(409)	-	-	-
Inventory	-	-	-	-	165,988
Prepaid Items	66,518	-	66,518	1,042,834	59,467
Restricted Assets:					
Cash and Cash Equivalents	-	1,260,625	1,260,625	-	203,150
Capital assets not being depreciated/amortized	2,840,590	4,980,263	7,820,853	16,354,257	20,523,049
Capital assets, net of accumulated deprecation/amortization	16,076,710	5,723,582	21,800,292	31,199,678	74,236,442
Total Assets	$ 81,124,561	$ 15,666,068	$ 96,790,629	$ 78,177,107	$ 107,112,197
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	$ 2,548,553	$ -	$ 2,548,553	$ 11,177,481	$ 340,826
OPEB related items	1,572,707	-	1,572,707	2,654,059	55,161
Deferred charge on refunding	64,591	-	64,591	-	-
Total Deferred Outflows of Resources	$ 4,185,851	$ -	$ 4,185,851	$ 13,831,540	$ 395,987
LIABILITIES					
Accounts Payable	$ 523,090	$ 402,725	$ 925,815	$ 1,054,144	$ 420,351
Accounts payable - construction projects	-	1,651,615	1,651,615	-	46,652
Accrued Liabilities	-	-	-	769,154	-
Accrued Wages	-	-	-	3,872,079	69,522
Customer Deposits	-	-	-	-	203,150
Accrued Interest Payable	42,836	47,756	90,592	-	83,014
Due to Primary Government	-	-	-	6,111,703	99,332
Unearned Revenue	-	-	-	895,412	446,204
Short-term loan payable	-	-	-	-	100,000
Long-term Liabilities:					
Due Within One Year	2,175,410	1,076,000	3,251,410	1,195,151	2,606,596
Due in More Than One Year	19,926,168	16,004,006	35,930,174	51,538,327	29,559,209
Total Liabilities	$ 22,667,504	$ 19,182,102	$ 41,849,606	$ 65,435,970	$ 33,634,030
DEFERRED INFLOWS OF RESOURCES					
Deferred Revenue - Property Taxes	$ 23,675,162	$ -	$ 23,675,162	$ -	$ -
Pension related items	1,591,631	-	1,591,631	5,249,014	264,967
OPEB related items	1,149,906	-	1,149,906	2,829,139	404,856
Lease related	-	-	-	-	1,469,155
Total Deferred Inflows of Resources	$ 26,416,699	$ -	$ 26,416,699	$ 8,078,153	$ 2,138,978
NET POSITION					
Net Investment in Capital Assets	$ 9,747,665	$ 4,644,855	$ 14,392,520	$ 47,347,166	$ 64,393,144
Restricted	3,752,449	-	3,752,449	7,614,805	-
Unrestricted (Deficit)	22,726,095	(8,160,889)	14,565,206	(36,467,447)	7,342,032
Total Net Position (Deficit)	$ 36,226,209	$ (3,516,034)	$ 32,710,175	$ 18,494,524	$ 71,735,176

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

Exhibit 2

County of Tazewell, Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2025

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position — Primary Government: Governmental Activities	Business-type Activities	Total	School Board	Other Component Units
PRIMARY GOVERNMENT:									
Governmental Activities:									
General Government Administration	$ 3,866,884	$ 379,309	$ 607,296	$ -	$ (2,880,279)	$ -	$ (2,880,279)	$ -	$ -
Judicial Administration	3,637,711	147,581	1,993,069	-	(1,497,061)	-	(1,497,061)	-	-
Public Safety	17,294,047	197,715	5,734,415	-	(11,361,917)	-	(11,361,917)	-	-
Public Works	4,079,995	10,319	20,138	-	(4,049,538)	-	(4,049,538)	-	-
Health and Welfare	12,943,756	-	9,670,723	-	(3,273,033)	-	(3,273,033)	-	-
Education	19,069,224	-	-	-	(19,069,224)	-	(19,069,224)	-	-
Parks, Recreation and Cultural	2,172,856	38,701	254,880	-	(1,879,275)	-	(1,879,275)	-	-
Community Development	1,460,314	1,383	138,312	-	(1,320,619)	-	(1,320,619)	-	-
Interest	335,663	-	-	-	(335,663)	-	(335,663)	-	-
Total Governmental Activities	$ 64,860,450	$ 775,008	$ 18,418,833	$ -	$ (45,666,609)	$ -	$ (45,666,609)	$ -	$ -
Business-type Activities									
Landfill	$ 6,091,737	$ 804,776	$ -	$ -	$ -	$ (5,286,961)	$ (5,286,961)	$ -	$ -
Total Primary Government	$ 70,952,187	$ 1,579,784	$ 18,418,833	$ -	$ (45,666,609)	$ (5,286,961)	$ (50,953,570)	$ -	$ -
Component Units:									
School Board	$ 84,068,375	$ 1,703,134	$ 68,346,843	$ -	$ -	$ -	$ -	$ (14,018,398)	$ -
Other component units	11,986,317	9,418,228	260,525	407,945	-	-	-	-	(1,899,619)
Total Component Units	$ 96,054,692	$ 11,121,362	$ 68,607,368	$ 407,945	$ -	$ -	$ -	$ (14,018,398)	$ (1,899,619)
General Revenues:									
General Property Taxes					$ 31,094,008	$ -	$ 31,094,008	$ -	$ -
Other Local Taxes									
Local Sales and Use Taxes					6,505,594	-	6,505,594	-	-
Consumers' Utility Taxes					808,747	-	808,747	-	-
Franchise License Taxes					324,193	-	324,193	-	-
MOPED and ATV Sales Tax					31,120	-	31,120	-	-
Utility License Taxes					9,032	-	9,032	-	-
Bank Franchise Taxes					145,003	-	145,003	-	-
Taxes on Recordation and Wills					214,852	-	214,852	-	-
Coal severance taxes					3,643,719	-	3,643,719	-	-
Hotel and Motel Taxes					283,933	-	283,933	-	-
Gas severance taxes					285,680	-	285,680	-	-
Unrestricted Revenues from Use of Money					636,728	92,803	729,531	248,098	206,777
Miscellaneous					499,497	-	499,497	1,500,776	447,700
Payments from Primary Government/Component Units					-	-	-	18,937,742	1,304,756
Grants and Contributions not Restricted to Specific Programs					4,477,222	-	4,477,222	-	-
Transfers					(6,005,441)	6,005,441	-	-	-
Total General Revenues and Transfers					$ 42,953,887	$ 6,098,244	$ 49,052,131	$ 20,686,616	$ 1,959,233
Change in Net Position					$ (2,712,722)	$ 811,283	$ (1,901,439)	$ 6,668,218	$ 59,614
Net Position - Beginning, as previously reported					39,024,219	(4,327,317)	34,696,902	12,734,205	71,675,562
Restatements					(85,288)	-	(85,288)	(907,899)	-
Net Position - Beginning, as restated					$ 38,938,931	$ (4,327,317)	$ 34,611,614	$ 11,826,306	$ 71,675,562
Net Position - Ending					$ 36,226,209	$ (3,516,034)	$ 32,710,175	$ 18,494,524	$ 71,735,176

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

Exhibit 3

County of Tazewell, Virginia
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	County CIP Fund	Other Governmental Funds	Total
ASSETS				
Cash and Cash Equivalents	$ 16,989,901	$ 535,601	$ 3,098,942	$ 20,624,444
Receivables (Net of Allowance for Uncollectibles):				
Taxes Receivable	27,052,410	-	98,793	27,151,203
Other Receivables	2,921,821	-	-	2,921,821
Prepaid Items	66,518	-	-	66,518
Due from Other Funds	-	125,000	30,254	155,254
Due from Other Governmental Units	5,231,831	-	-	5,231,831
Due from Component Units	6,111,703	99,332	-	6,211,035
Total Assets	$ 58,374,184	$ 759,933	$ 3,227,989	$ 62,362,106
LIABILITIES				
Accounts Payable and Accrued Expenses	$ 522,984	$ 106	$ -	$ 523,090
Due to Other Funds	154,845	-	-	154,845
Total Liabilities	$ 677,829	$ 106	$ -	$ 677,935
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	$ 27,671,338	$ -	$ -	$ 27,671,338
Unavailable Revenue - Opioid Settlement	2,470,667	-	-	2,470,667
Total Deferred Inflows of Resources	$ 30,142,005	$ -	$ -	$ 30,142,005
FUND BALANCES				
Nonspendable	$ 66,518	$ -	$ -	$ 66,518
Restricted	1,281,782	-	-	1,281,782
Committed	34,341	759,827	3,227,989	4,022,157
Unassigned	26,171,709	-	-	26,171,709
Total Fund Balances	$ 27,554,350	$ 759,827	$ 3,227,989	$ 31,542,166
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 58,374,184	$ 759,933	$ 3,227,989	$ 62,362,106

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

Exhibit 4

County of Tazewell, Virginia
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2025

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances per Exhibit 3 - Balance Sheet - Governmental Funds		$ 31,542,166
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Capital assets, not being depreciated/amortized	$ 2,840,590	
Capital assets, net of accumulated depreciation/amortization	16,076,710	18,917,300
Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.		
Unavailable revenue - property taxes	$ 3,996,176	
Unavailable revenue - opioid settlement	2,470,667	6,466,843
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.		
Pension related items	$ 2,548,553	
OPEB related items	1,572,707	4,121,260
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		
Accrued interest payable	$ (42,836)	
Compensated absences	(1,057,330)	
Lease Liabilities	(544,399)	
Subscription Liabilities	(57,835)	
Net OPEB liabilities	(6,992,247)	
Net pension liability	(4,817,775)	
General obligation bonds, including bond premiums	(1,700,992)	
Revenue bonds, including bond premiums	(6,931,000)	
Deferred amount on refunding	64,591	(22,079,823)
Deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the funds.		
Pension related items	$ (1,591,631)	
OPEB related items	(1,149,906)	(2,741,537)
Net Position of Governmental Activities		$ 36,226,209

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

Exhibit 5

County of Tazewell, Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2025

	General Fund	County CIP Fund	Other Governmental Funds	Total
REVENUES				
General Property Taxes	$ 30,899,894	$ -	$ -	$ 30,899,894
Other Local Taxes	10,287,174	-	1,964,699	12,251,873
Permits, Privilege Fees and Regulatory Licenses	230,056	-	-	230,056
Fines and Forfeitures	48,283	-	-	48,283
Revenue from Use of Money and Property	964,173	-	-	964,173
Charges for Services	159,562	-	9,662	169,224
Miscellaneous	660,417	-	-	660,417
Recovered Costs	3,365,226	-	-	3,365,226
Intergovernmental	22,846,519	49,536	-	22,896,055
Total Revenues	$ 69,461,304	$ 49,536	$ 1,974,361	$ 71,485,201
EXPENDITURES:				
Current:				
General Government Administration	$ 5,245,424	$ 3,000	$ -	$ 5,248,424
Judicial Administration	3,128,663	-	13,575	3,142,238
Public Safety	18,956,982	-	-	18,956,982
Public Works	1,626,074	898,000	1,516,533	4,040,607
Health and Welfare	13,463,453	-	-	13,463,453
Education	19,069,224	-	-	19,069,224
Parks, Recreation and Cultural	1,692,271	-	-	1,692,271
Community Development	1,173,422	283,184	-	1,456,606
Nondepartmental	360,903	-	-	360,903
Debt Service:				
Principal Retirement	2,014,783	-	-	2,014,783
Interest and Other Fiscal Charges	364,351	-	-	364,351
Total Expenditures	$ 67,095,550	$ 1,184,184	$ 1,530,108	$ 69,809,842
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 2,365,754	$ (1,134,648)	$ 444,253	$ 1,675,359
Other Financing Sources (Uses)				
Transfers In	$ 46,452	$ 941,350	$ 5,000	$ 992,802
Transfers Out	(6,693,293)	-	(304,950)	(6,998,243)
Issuance of lease liabilities	258,707	-	-	258,707
Total Other Financing Sources (Uses)	$ (6,388,134)	$ 941,350	$ (299,950)	$ (5,746,734)
Net Change in Fund Balance	$ (4,022,380)	$ (193,298)	$ 144,303	$ (4,071,375)
Fund Balance - Beginning	31,576,730	953,125	3,083,686	35,613,541
Fund Balance - Ending	$ 27,554,350	$ 759,827	$ 3,227,989	$ 31,542,166

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

Exhibit 6

County of Tazewell, Virginia
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2025

Amounts reported for governmental activities in the Statement of Activities are different because:		
Net changes in fund balance - total governmental funds		$ (4,071,375)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These are the details of items supporting this adjustment:		
Capital outlays	$ 916,435	
Tenancy in common transfer	(437,632)	
Depreciation expense	(1,702,779)	(1,223,976)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Change in unavailable revenue-property taxes	$ 194,114	
Change in unavailable revenue-opioid settlement	(160,920)	33,194
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the effect of these differences in the treatment of long-term debt and related items.		
Debt issued or incurred:		
Issuance of lease liabilities	$ (258,707)	
Principal repayments:		
General obligation bonds	514,832	
Lease liabilities	149,119	
Subscription liabilities	67,832	
Lease revenue bond	1,283,000	1,756,076
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds.		
Change in compensated absences	$ (205,947)	
Change in accrued interest payable	14,661	
Change in bond premium amortization	30,883	
Change in deferred amount on refunding	(16,856)	
Change in pension related items	1,058,873	
Change in OPEB related items	(88,255)	793,359
Change in net position of governmental activities		$ (2,712,722)

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

Exhibit 7

County of Tazewell, Virginia
Statement of Net Position
Proprietary Fund
June 30, 2025

	Tazewell County Landfill Fund
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 3,488,906
Receivables (Net of Allowance for Uncollectibles)	213,101
Due from Other Funds	29,845
Total Current Assets	$ 3,731,852
Noncurrent Assets:	
Capital assets not being depreciated	$ 4,980,263
Capital assets, net of accumulated deprecation	5,723,582
Total Capital Assets	$ 10,703,845
Other Assets:	
Restricted Cash - Unspent Bond Proceeds	$ 1,260,625
Total Assets	$ 15,696,322
LIABILITIES	
Current Liabilities:	
Accrued Interest Payable	$ 47,756
Accounts Payable	402,725
Construction Payable	1,651,615
Due to Other Funds	30,254
Notes Payable - Current Portion	1,076,000
Total Current Liabilities	$ 3,208,350
Noncurrent Liabilities:	
Estimated Landfill Closure Liability	$ 11,412,006
Notes Payable - Net of Current Portion	4,592,000
Total Noncurrent Liabilities	$ 16,004,006
Total Liabilities	$ 19,212,356
NET POSITION	
Net Investment in Capital Assets	$ 4,644,855
Unrestricted (Deficit)	(8,160,889)
Total Net Position (Deficit)	$ (3,516,034)

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

Exhibit 8

County of Tazewell, Virginia
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the Fiscal Year Ended June 30, 2025

	Tazewell County Landfill Fund
OPERATING REVENUES	
Charges for Services	$ 804,776
OPERATING EXPENSES	
Contractual Services	$ 4,594,964
Repairs and Maintenance	26,464
Closure Reserve Expense	285,186
Other Charges	794,936
Depreciation	196,687
Total Operating Expenses	$ 5,898,237
Operating Income (Loss)	$ (5,093,461)
NONOPERATING REVENUES (EXPENSES)	
Interest income	$ 92,803
Interest Expense	(193,500)
Total Nonoperating Revenues (Expenses)	$ (100,697)
Income (loss) before transfers	$ (5,194,158)
TRANSFERS	
Transfers In	$ 6,005,441
Change in Net Position	$ 811,283
Net Position (Deficit) - Beginning	(4,327,317)
Net Position (Deficit) - Ending	$ (3,516,034)

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

Exhibit 9

County of Tazewell, Virginia
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended June 30, 2025

	Tazewell County Landfill Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers and Users	$ 812,239
Payments for Operating Expenses	(6,260,681)
Total Cash Provided by (Used for) Operating Activities	$ (5,448,442)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from Other Funds	$ 6,006,287
Transfers to Other Funds	30,254
Interest income	92,803
Total Cash Provided by (Used for) Noncapital Financing Activities	$ 6,129,344
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of Capital Assets	$ (680,639)
Principal Payments on Debt	(412,000)
Interest Payments on Debt	(194,358)
Total Cash Provided by (Used for) Capital and Related Financing Activities	$ (1,286,997)
Net Increase (Decrease) in Cash and Cash Equivalents	$ (606,095)
Cash and Cash Equivalents - Beginning, including restricted cash of $2,978,522	5,355,626
Cash and Cash Equivalents - Ending, including restricted cash of $1,260,625	$ 4,749,531
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:	
Operating Income (Loss)	$ (5,093,461)
Depreciation	196,687
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (used for) Operating Activities:	
(Increase) Decrease in Accounts Receivable	7,463
Increase (Decrease) in Accounts Payable	(844,317)
Increase (Decrease) in Estimated Landfill Closure Liability	285,186
Total Adjustments	$ (551,668)
Net Cash Provided By (Used For) Operating Activities	$ (5,448,442)
Noncash investing, capital and financing activities:	
Capital asset additions included in accounts payable at end of year	$ 1,651,615

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

Exhibit 10

County of Tazewell, Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 179,304
Due from other governments	286,814
Total Assets	$ 466,118
LIABILITIES	
Sales tax due to Towns	$ 286,814
NET POSITION	
Restricted for:	
Social services clients	$ 179,304
Total Net Position	$ 179,304

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

Exhibit 11

County of Tazewell, Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2025

	Custodial Funds
ADDITIONS	
Contributions:	
Expenditure reimbursement	$ 59,250
Sales tax collections for other governments	1,637,086
Interest	11
Total contributions	$ 1,696,347
DEDUCTIONS:	
Special welfare payments	$ 11,763
Payments of sales tax to other governments	1,637,086
Total deductions	$ 1,648,849
Net increase (decrease) in fiduciary net position	$ 47,498
Net position, beginning	131,806
Net position, ending	$ 179,304

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

Note 1 – Summary of Significant Accounting Policies:

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

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

Financial Statement Presentation

Government-wide and Fund Financial Statements

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

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

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

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

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

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

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

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

A. Financial Reporting Entity

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

B. Individual Component Unit Disclosures

Blended Component Units: None

Discretely Presented Component Units:

Tazewell County School Board members are elected by the voters and are responsible for the operations of the County's School System. The School Board is fiscally dependent on the County. The County has the ability to approve its budget and any amendments. The primary funding is from the General Fund of the County. The School Board does not issue a separate financial report. The financial statements of the School Board are presented as a discrete presentation in the County financial statements for the fiscal year ended June 30, 2024.

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

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

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

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

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

None

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

B. Individual Component Unit Disclosures (Continued)

Jointly Governed Organizations

County of Tazewell and Counties of Buchanan and Russell participate in supporting the Cumberland Mountain Community Services Board. For the year ended June 30, 2025, the County contributed $100,000.

County of Tazewell and Counties of Russell, Buchanan, Wise, Scott, Lee, Washington, Smyth and Dickenson and the Cities of Norton and Bristol participate in supporting the Appalachian Juvenile Commission. For the year ended June 30, 2025, the County contributed $422,288.

County of Tazewell and Counties of Lee, Wise, Washington, Russell, Smyth, Buchanan and Dickenson along with the City of Norton participate in supporting the Southwest Virginia Regional Jail Authority. For the year ended June 30, 2025, the County contributed $4,157,397.

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

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

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

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

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

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

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

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

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

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

The government reports the following major governmental funds:

General Fund:

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

Capital Projects Fund:

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

The School Board reports the following major fund types:

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

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

The government reports the following nonmajor governmental funds:

Special Revenue Funds:

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

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

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

Additionally, Tazewell County reports the following fund types:

Proprietary Funds:

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

Fiduciary Funds (Trust and Custodial Funds):

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

D. Budget and Budgetary Accounting

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

1. Prior to March 30, the County Administrator submits to the Board of Supervisors a proposed operating and capital budget for the fiscal year commencing the following July 1. The operating and capital budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain citizen comments.
3. Prior to June 30, the budget is legally enacted through passage of an Appropriations Resolution.
4. The Appropriations Resolution places legal restrictions on expenditures at the departmental level. The appropriation for each department or category can be revised only by the Board of Supervisors. The Finance Director is authorized to transfer budgeted amounts within general government departments, with the exception of salary related amounts. However, the County Administrator is authorized to transfer budgeted amounts within a Fund, with the exception of salary related amounts. Additionally, the School Board is authorized to transfer budgeted amounts within the school system's categories.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, School Operating Fund, and the Capital Projects Fund.
6. All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Appropriations lapse on June 30, for all County units. Several supplemental appropriations were necessary during the year and at year-end.
8. All budgetary data presented in the accompanying financial statements is the original to the current comparison of the final budget and actual results.
9. As of June 30, 2025 expenditures did not exceed appropriations by department for the County.
10. At June 30, 2025, the Landfill Fund had a deficit net position balance.

E. Cash and Cash Equivalents

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

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

F. Investments

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

G. Receivable and payables

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

All trade and property tax receivables are shown net of an allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. The allowance amounted to approximately $515,500 and $3,713 at June 30, 2025 and is comprised of property taxes and unpaid landfill bills, respectively.

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

H. Capital Assets

Capital assets, which include property, plant and equipment, lease, subscription and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as land, buildings, road registered vehicles, and equipment with an estimated useful life in excess of one year and a cost of over $20,000. Such assets are recorded at historical cost (except for intangible right-to-use lease and subscription assets) or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

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

Assets	Years
Buildings	40-60
Lease buildings	7
Building, land, and other improvements	40-60
Vehicles	5
Office and computer equipment	7
Machinery and other equipment	7
Lease equipment	5-20
Subscription asset	3-5

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

I. Deferred Outflows/Inflows of Resources

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

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

J. Compensated Absences

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

K. Pensions

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

L. Other Postemployment Benefits (OPEB)

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

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

M. Long-term Obligations

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

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

N. Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The County's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes:

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

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

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

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

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

O. Use of Estimates

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

P. Net Position

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

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

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

Q. Leases and Subscription-Based IT Arrangements

The County has various lease assets and subscription-based IT arrangements (SBITAs) requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

Lessee

The County recognizes lease liabilities and intangible right-to-use lease assets (lease assets) in the government-wide financial statements. At the commencement of the lease, the lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is measured at the initial amount of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. Subsequently, the lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

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

Q. Leases and Subscription-Based IT Arrangements (continued)

Subscriptions

The County recognizes intangible right-to-use subscription assets (subscription assets) and corresponding subscription liabilities, individually or in the aggregate, in the government-wide financial statements . At the commencement of the subscription, the subscription liability is measured at the present value of payments expected to be made during the subscription liability term (less any contract incentives). Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is measured at the initial amount of the subscription liability, adjusted for subscription payments made at or before commencement of the subscription term, and capitalizable implementation costs, less any incentives received. Subsequently, the subscription asset is amortized over the shorter of the subscription term or the useful life of the underlying IT asset.

Key Estimates and Judgments

Lease and subscription-based IT arrangement accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease and subscription payments to present value, (2) lease and subscription term, and (3) lease and subscription payments.

- The County uses the interest rate stated in lease or subscription contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the County uses its estimated incremental borrowing rate as the discount rate for leases and subscriptions.
- The lease and subscription terms include the noncancellable period of the lease or subscription and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease or subscription incentives and certain other payments are included in the measurement of the lease liability (lessee) or subscription liability.

The County monitors changes in circumstances that would require a remeasurement or modification of its leases and subscriptions. The County will remeasure the lease asset and liability (lessee) or the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability or subscription liability.

R. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Note 2 – Deposits and Investments:

Deposits

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

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

Investments

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

Custodial Credit Risk (Investments)

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

The County's rated debt investments as of June 30, 2025 were rated by Standard & Poor's and/or an equivalent national rating organization and the rating are presented below using the Standard & Poor's rating scale.

County's Rated Debt Investments' Values

Rated Debt Investments	Fair Quality Ratings
	AAAm
VIP Stable NAV Liquidity Pool	$ 17,586,538
SNAP	299,951
Totals	$ 17,886,489

External Investment Pools

The value of the positions in the external investment pool State Non-Arbitrage Pool (SNAP) is the same as the value of the pool shares. As SNAP is not SEC registered, regulatory oversight of the pool rests with the Virginia State Treasury. SNAP is an amortized cost basis portfolio.

Interest Rate Risk

Investment Maturities (in years)

Investment Type	Fair Value	Less than 1 Year
VIP Stable NAV Liquidity Pool	$ 17,586,538	$ 17,586,538
SNAP	299,951	299,951
Totals	$ 17,886,489	$ 17,886,489

Note 2 – Deposits and Investments: (continued)

Redemption Restrictions

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

Fair Value Measurements

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

Note 3 – Internal Balances and Transfers:

Internal balances consisted of the following as of June 30, 2025:

Fund	Due From	Due To
Primary Government:		
General	$ -	$ 154,845
County CIP Fund	125,000	-
Coal Road Improvement Fund	30,254	-
Landfill	29,845	30,254
Totals	$ 185,099	$ 185,099

Interfund transfers for the year ended June 30, 2025, consisted of the following:

Fund	Transfers In	Transfers Out
General	$ 46,452	$ 6,693,293
County CIP	941,350	-
Law Library	5,000	-
Coal Road Improvement	-	304,950
Landfill	6,005,441	-
Totals	$ 6,998,243	$ 6,998,243

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

Note 4 – Due From Other Governmental Units:

At June 30, 2025, the County and School Board had receivables from other governments as follows:

	Primary Government	Discretely Presented Component Unit School Board
Local Government:		
Southwest Virginia Regional Jail	$ 1,062,520	$ -
Bristol Transportation District Regional Improvement Commission	941,860	-
Commonwealth of Virginia:		
State sales taxes	1,139,765	-
Local sales taxes	-	1,313,625
VPA	283,504	-
CSA	216,881	-
Shared expenses	438,289	-
Categorical aid	693,703	-
Noncategorical aid	32,828	-
Federal Government:		
VPA	410,552	-
Categorical aid	11,929	1,483,373
Total	$ 5,231,831	$ 2,796,998

Note 5 – Capital Assets:

The following is a summary of changes in capital assets for the fiscal year ended June 30, 2025:

Primary Government:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	$ 2,840,590	$ -	$ -	$ 2,840,590
Construction in progress	543,802	98,788	(642,590)	-
Tenancy in Common	437,632	-	(437,632)	-
Total capital assets not being depreciated	$ 3,822,024	$ 98,788	$ (1,080,222)	$ 2,840,590
Capital assets, being depreciated:				
Buildings	$ 26,551,229	$ 759,196	$ -	$ 27,310,425
Machinery and equipment	20,792,563	442,334	-	21,234,897
Right-to-use lease buildings	113,545	-	-	113,545
Right-to-use lease machinery and equipment	570,334	258,707	-	829,041
Right-to-use subscription asset	202,693	-	-	202,693
Total capital assets being depreciated	$ 48,230,364	$ 1,460,237	$ -	$ 49,690,601
Accumulated depreciation:				
Buildings	$ (14,560,020)	$ (658,706)	$ -	$ (15,218,726)
Machinery and equipment	(16,999,061)	(821,255)	-	(17,820,316)
Right-to-use lease buildings	(43,285)	(14,415)	-	(57,700)
Right-to-use lease machinery and equipment	(229,890)	(140,839)	-	(370,729)
Right-to-use subscription asset	(78,856)	(67,564)	-	(146,420)
Total accumulated depreciation	$ (31,911,112)	$ (1,702,779)	$ -	$ (33,613,891)
Total capital assets being depreciated, net	$ 16,319,252	$ (242,542)	$ -	$ 16,076,710
Governmental activities capital	$ 20,141,276	$ (143,754)	$ (1,080,222)	$ 18,917,300

Note 5 – Capital Assets: (Continued)

Primary Government: (Continued)

Tazewell County Landfill Fund:

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 287,598	$ -	$ -	$ 287,598
Construction in progress	2,881,965	1,810,700	-	4,692,665
Total capital assets not being depreciated	$ 3,169,563	$ 1,810,700	$ -	$ 4,980,263
Capital assets, being depreciated:				
Buildings and improvements	$ 185,603	$ -	$ -	$ 185,603
Land improvements	9,894,020	-	-	9,894,020
Machinery and equipment	13,715	-	-	13,715
Total capital assets being depreciated	$ 10,093,338	$ -	$ -	$ 10,093,338
Accumulated depreciation:				
Buildings and improvements	$ (183,576)	$ (1,017)	$ -	$ (184,593)
Land improvements	(3,981,581)	(193,244)	-	(4,174,825)
Machinery and equipment	(7,912)	(2,426)	-	(10,338)
Total accumulated depreciation	$ (4,173,069)	$ (196,687)	$ -	$ (4,369,756)
Total capital assets being depreciated, net	$ 5,920,269	$ (196,687)	$ -	$ 5,723,582
Business-type activities capital assets, net	$ 9,089,832	$ 1,614,013	$ -	$ 10,703,845

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

Governmental activities:	
General government administration	$ 141,736
Judicial administration	545,482
Public safety	877,309
Public works	40,800
Health and welfare	30,324
Parks, recreation, and cultural	52,713
Community development	14,415
Total depreciation expense-governmental activities	$ 1,702,779
Business-type activities:	
Landfill fund	$ 196,687

Note 5 – Capital Assets: (Continued)

Component Unit School Board:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land	$ 1,908,716	$ -	$ -	$ 1,908,716
Construction in Progress	7,140,190	4,129,600	(10,236,920)	1,032,870
Tenancy in common	13,412,671	-	-	13,412,671
Tenancy in common (1)	(437,632)	-	437,632	-
Total capital assets not being depreciated	$ 22,023,945	$ 4,129,600	$ (9,799,288)	$ 16,354,257
Capital assets, being depreciated:				
Buildings and improvements	$ 45,143,558	$ 12,180,638	$ -	$ 57,324,196
Machinery and equipment	24,757,725	3,059,098	(171,570)	27,645,253
Total capital assets being depreciated	$ 69,901,283	$ 15,239,736	$ (171,570)	$ 84,969,449
Accumulated depreciation:				
Buildings and improvements	$ (32,783,901)	$ (1,279,821)	$ -	$ (34,063,722)
Machinery and equipment	(18,473,607)	(1,404,012)	171,570	(19,706,049)
Total accumulated depreciation	$ (51,257,508)	$ (2,683,833)	$ 171,570	$ (53,769,771)
Total capital assets being depreciated, net	$ 18,643,775	$ 12,555,903	$ -	$ 31,199,678
Governmental activities capital assets, net	$ 40,667,720	$ 16,685,503	$ (9,799,288)	$ 47,553,935

(1) Legislation enacted during the year ended June 30, 2003, Section 15.2-1800.1 of the Code of Virginia, (1950), as amended, has changed the reporting of local school capital assets and related debt for financial statement purposes. Historically, debt incurred by local governments "on behalf" of school boards was reported in the school board's discrete column along with the related capital assets. Under the new law, local governments have a "tenancy in common" with the school board whenever the locality incurs any financial obligation for any school property which is payable over more than one fiscal year. For financial reporting purposes, the legislation permits the locality to report the portion of school property related to any outstanding financial obligation eliminating any potential deficit from capitalizing assets financed with debt. The effect on the County of Tazewell, Virginia for the year ended June 30, 2025, is that assets and debt in the amount of $0 have been transferred to the Primary Government from the Component Unit School Board for financial reporting purposes. The County reports a total of $1,657,572 in outstanding GO bonds for which the underlying assets is reported on the School Board's activity.

Note 6 – Long-term Obligations:

Primary Government:

The following is a summary of long-term obligations of the County for the year ended June 30, 2025:

Governmental Activities:

	Beginning Balance, as restated	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
General obligation bonds	$ 2,172,404	$ -	$ (514,832)	$ 1,657,572
Premium on GO bond	52,042	-	(8,622)	43,420
Lease revenue bond	8,214,000	-	(1,283,000)	6,931,000
Premium on lease revenue bond	22,261	-	(22,261)	-
Lease liabilities	434,811	258,707	(149,119)	544,399
Subscription liabilities	125,667	-	(67,832)	57,835
Net OPEB liabilities	6,393,609	756,015	(157,377)	6,992,247
Compensated absences*	851,383	205,947	-	1,057,330
Net pension liability	5,629,344	6,862,101	(7,673,670)	4,817,775
Total	$ 23,895,521	$ 8,082,770	$ (9,876,713)	$ 22,101,578

*The change in the compensated absences liability is presented as a net change.

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

Year Ending	Direct Borrowings and Placements		Lease Liabilities		Subscription Liabilities	
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 1,158,842	$ 250,873	$ 157,113	$ 50,137	$ 57,835	$ -
2027	1,195,978	209,302	142,010	34,792	-	-
2028	1,227,752	166,294	118,718	19,823	-	-
2029	672,000	122,755	90,215	8,941	-	-
2030	687,000	107,259	36,343	1,430	-	-
2031-2035	2,375,000	322,879	-	-	-	-
2036-2040	1,272,000	103,376	-	-	-	-
	$ 8,588,572	$ 1,282,738	$ 544,399	$ 115,123	$ 57,835	$ -

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Governmental Activities: (Continued)

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
General Obligation Bonds:						
GO Bond	4.10-5.10%	5/15/2008	2029	$ 1,880,000	$ 415,000	$ 130,000
GO Bond	3.60-5.35%	12/11/2008	2029	6,698,941	1,242,572	401,842
Subtotal GO Bond					$ 1,657,572	$ 531,842
Premium on Bond	n/a	n/a	n/a	n/a	43,420	8,622
Total General Obligation Bonds					$ 1,700,992	$ 540,464
Lease Revenue Bonds: (1)						
2019 (2)	0.03171	8/14/2019	2040	$ 3,924,000	$ 3,258,000	$ 175,000
2021B (2)	1.930%	5/6/2021	2033	3,736,000	3,453,000	427,000
2021C (2)	1.930%	5/6/2021	2034	3,736,000	220,000	25,000
Total Lease Revenue Bonds					$ 6,931,000	$ 627,000
Lease liabilities:						
Enterprise Lease 1	6.94%	1/1/2021	2026	$ 40,780	$ 4,715	$ 4,715
Enterprise Lease 2	6.88%	4/1/2021	2026	33,879	5,819	5,819
Enterprise Lease 3	6.76%	1/1/2021	2026	39,683	4,571	4,571
Enterprise Lease 4	6.87%	1/1/2021	2026	39,682	4,581	4,581
Enterprise Lease 5	7.19%	1/1/2021	2026	43,476	5,051	5,051
Enterprise Lease 6	7.19%	1/1/2021	2026	43,476	5,051	5,051
Enterprise Lease 7	12.25%	9/1/2022	2028	41,276	20,782	8,913
Enterprise Lease 8	12.37%	9/1/2022	2028	41,163	20,750	8,893
Enterprise Lease 9	12.15%	6/2/2023	2028	46,950	30,446	9,254
Enterprise Lease 10	12.61%	7/1/2022	2027	31,638	14,912	6,988
Enterprise Lease 11	13.82%	1/1/2023	2028	43,444	25,128	9,030
Enterprise Lease 12	14.19%	2/1/2023	2028	38,944	23,227	8,004
Virginia Cooperative Extension	1.88%	4/15/2029	2029	142,112	57,653	14,642
Enterprise Lease 14	12.48%	2/1/2029	2029	53,073	41,535	9,524
Enterprise Lease 15	12.48%	2/1/2029	2029	53,196	41,621	9,524
Enterprise Lease 16	12.85%	2/1/2025	2030	43,054	39,994	6,846
Enterprise Lease 17	12.85%	2/1/2025	2030	43,054	39,994	6,846
Enterprise Lease 18	12.85%	2/1/2025	2030	43,054	39,994	6,846
Enterprise Lease 19	12.85%	2/1/2025	2030	43,054	39,994	6,846
Enterprise Lease 20	12.85%	2/1/2025	2030	43,054	39,994	6,846
Xerox Altalink 3105756	2.81%	12/12/2024	2030	43,437	38,587	8,323
Total Lease liabilities					$ 544,399	$ 157,113
Subscription liabilities:						
Google Workspace	250.00%	4/1/2026	2026	$ 202,693	$ 57,835	$ 57,835
Other Obligations:						
Net OPEB Liabilities	n/a	n/a	n/a	n/a	$ 6,992,247	$ -
Compensated Absences	n/a	n/a	n/a	n/a	1,057,330	792,998
Net Pension Liability	n/a	n/a	n/a	n/a	4,817,775	-
Total Other Obligations					$ 12,867,352	$ 792,998
Total Long-term Obligations					$ 22,101,578	$ 2,175,410

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

(2) Debt is collateralized by the County Administration Building.

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

Note 6 – Long-term Obligations: (Continued)

Primary Government: (Continued)

Business-type Activities:

Landfill Fund

	Beginning Balance	Increases/ Issuances	Decreases/ Retirements	Ending Balance
Direct Borrowings and Placements:				
Revenue bonds	$ 6,080,000	$ -	$ (412,000)	$ 5,668,000
Landfill closure/postclosure liability	11,126,820	285,186	-	11,412,006
Total	$ 17,206,820	$ 285,186	$ (412,000)	$ 17,080,006

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

Year Ending June 30,	Direct Borrowings and Placements Principal	Interest
2026	$ 1,076,000	$ 174,974
2027	1,107,000	142,287
2028	1,141,000	108,362
2029	1,175,000	73,126
2030	571,000	41,701
2031	598,000	14,113
Totals	$ 5,668,000	$ 554,563

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Business-type Activities	Amount Due Within One Year
Direct Borrowings and Placements:						
Revenue Bonds (1)	1.62%	5/6/2021	2029	$ 3,295,000	$ 2,468,000	$ 603,000
Revenue Bonds (2)	4.72%	7/19/2023	2031	3,200,000	3,200,000	473,000
Total Direct Borrowings and Placements:					$ 5,668,000	$ 1,076,000
Other Obligations:						
Landfill Closure/ Postclosure Liability	n/a	n/a	n/a	n/a	$ 11,412,006	$ -
Total Long-term Obligations					$ 17,080,006	$ 1,076,000

(1) Debt is collateralized by the County Administration Building.
(2) Debt is collateralized by underlying property.

Note 6 – Long-term Obligations: (Continued)

Component Unit - School Board

The following is a summary of long-term obligations of the Component Unit School Board for the year ended June 30, 2025:

	Beginning Balance	Issuances/ Increases	Retirements/ Decreases	Ending Balance
Net pension liabilities	$ 35,710,689	$ 14,426,405	$ (17,091,914)	$ 33,045,180
Net OPEB liabilities	18,429,782	2,363,787	(2,698,806)	18,094,763
Compensated absences*	1,440,243	153,292	-	1,593,535
Total	$ 55,580,714	$ 16,943,484	$ (19,790,720)	$ 52,733,478

*The change in the compensated absences liability is presented as a net change.

Details of Long-Term Obligations:

	Interest Rates	Issue Dates	Final Maturity Date	Amount of Original Issue	Balance Governmental Activities	Amount Due Within One Year
Other Obligations:						
Net Pension Liability	n/a	n/a	n/a	n/a	$ 33,045,180	$ -
Net OPEB Liabilities	n/a	n/a	n/a	n/a	18,094,763	-
Compensated Absences	n/a	n/a	n/a	n/a	1,593,535	1,195,151
Total Long-term Obligations					$ 52,733,478	$ 1,195,151

Note 7 – Compensated Absences:

Compensated Absences:
The County has accrued liabilities arising from outstanding compensated absences. Each county employee earns annual leave at various rates. Vested or accumulated leave is reported as an expenditure and a liability of the fund that will pay it. The County has outstanding accrued vacation and sick pay totaling $1,057,330 in the general fund.

The School Board has accrued liabilities arising from outstanding compensated absences. Vacation and sick leave are accrued at various rates and paid out at $50 per day upon retirement. The School Board has outstanding accrued vacation and sick pay totaling $1,593,535.

Note 8 – Pension Plans:

Plan Description

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

Benefit Structures

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

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

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

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

Note 8 – Pension Plans: (Continued)

Average Final Compensation and Service Retirement Multiplier

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

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

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

Employees Covered by Benefit Terms

As of the June 30, 2023 actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Primary Government and Other Component Units	Component Unit School Board Nonprofessional
Inactive members or their beneficiaries currently receiving benefits	311	237
Inactive members:		
Vested inactive members	54	25
Non-vested inactive members	104	93
Inactive members active elsewhere in VRS	135	34
Total inactive members	293	152
Active members	310	162
Total covered employees	914	551

Note 8 – Pension Plans: (Continued)

Contributions

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

The County's and Component Units contractually required employer contribution rate for the year ended June 30, 2025 was 11.64% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the County were $1,673,877 and $1,528,362 for the years ended June 30, 2025 and June 30, 2024, respectively. Contributions to the pension plan from the Component Units were $216,849 and $220,711 for the years ended June 30, 2025 and June 30, 2024, respectively.

The Component Unit School Board's contractually required contribution rate for nonprofessional employees for the year ended June 30, 2025 was 15.20% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Component Unit School Board's nonprofessional employees were $699,763 and $676,918 for the years ended June 30, 2025 and June 30, 2024, respectively.

The defined contributions component of the Hybrid plan includes member and employer mandatory and voluntary contributions. The Hybrid plan member must contribute a mandatory rate of 1% of their covered payroll. The employer must also contribute a mandatory rate of 1% of this covered payroll, which totaled $58,833 and $24,943 for the County and School Board, respectively, for the year ended June 30, 2025. Hybrid plan members may also elect to contribute an additional voluntary rate of up to 4% of their covered payroll; which would require the employer a mandatory additional contribution rate of up to 2.5%. This additional employer mandatory contribution totaled $53,367 and $12,336 for the County and School Board, respectively, for the year ended June 30, 2025. The total Hybrid plan participant covered payroll totaled $5,880,264 and $2,493,972 for the County and School Board, respectively, for the year ended June 30, 2025.

Net Pension Liability

The net pension liability (NPL) is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net pension. The County's and Component Unit School Board's (nonprofessional) net pension liabilities were measured as of June 30, 2024. The total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024.

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees

The total pension liability for General Employees in the County's and Component Unit School Board's (nonprofessional) Retirement Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

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

Mortality rates:

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

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

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

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

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

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

Note 8 – Pension Plans: (Continued)

Actuarial Assumptions – General Employees (Continued)

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

Actuarial Assumptions – Public Safety Employees with Hazardous Duty Benefits

The total pension liability for Public Safety employees with Hazardous Duty Benefits in the County's Retirement Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

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

Note 8 – Pension Plans: (Continued)

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

Mortality rates:

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

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) – Hazardous Duty:

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

Note 8 – Pension Plans: (Continued)

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP - Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%		7.07%
		Expected arithmetic nominal return**	7.07%

*The above allocation provides a one-year expected return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%.

**On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Note 8 – Pension Plans: (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. For the year ended June 30, 2024, the employer contribution rate was 100% of the actuarially determined employer contribution rate from the June 30, 2023 actuarial valuations. Through the fiscal year ended June 30, 2024, the rate contributed by the school division for the VRS Teacher Retirement Plan was subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 112% of the actuarially determined contribution rate. From July 1, 2024 on, participating employers and school divisions are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Primary Government		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2023	$ 62,741,019	$ 57,111,675	$ 5,629,344
Changes for the year:			
Service cost	$ 1,443,247	$ -	$ 1,443,247
Interest	4,222,975	-	4,222,975
Differences between expected and actual experience	1,155,207	-	1,155,207
Impact in change in proportion	40,395	36,771	3,624
Contributions - employer	-	1,528,364	(1,528,364)
Contributions - employee	-	629,476	(629,476)
Net investment income	-	5,514,714	(5,514,714)
Benefit payments, including refunds	(3,324,101)	(3,324,101)	-
Administrative expenses	-	(37,048)	37,048
Other changes	-	1,116	(1,116)
Net changes	$ 3,537,723	$ 4,349,292	$ (811,569)
Balances at June 30, 2024	$ 66,278,742	$ 61,460,967	$ 4,817,775

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Other Component Units		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2023	$ 9,111,049	$ 8,293,572	$ 817,477
Changes for the year:			
Service cost	$ 208,521	$ -	$ 208,521
Interest	610,137	-	610,137
Differences between expected and actual experience	166,904	-	166,904
Impact in change in proportion	(40,395)	(36,771)	(3,624)
Contributions - employer	-	220,818	(220,818)
Contributions - employee	-	90,947	(90,947)
Net investment income	-	796,768	(796,768)
Benefit payments, including refunds	(480,267)	(480,267)	-
Administrative expenses	-	(5,353)	5,353
Other changes	-	161	(161)
Net changes	$ 464,900	$ 586,303	$ (121,403)
Balances at June 30, 2024	$ 9,575,949	$ 8,879,875	$ 696,074

Note 8 – Pension Plans: (Continued)

Changes in Net Pension Liability (Continued)

	Component Unit School Board - Nonprofessional		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at June 30, 2023	$ 29,731,059	$ 23,667,834	$ 6,063,225
Changes for the year:			
Service cost	$ 352,755	$ -	$ 352,755
Interest	1,961,122	-	1,961,122
Differences between expected and actual experience	171,028	-	171,028
Contributions - employer	-	676,921	(676,921)
Contributions - employee	-	193,906	(193,906)
Net investment income	-	2,251,582	(2,251,582)
Benefit payments, including refunds	(2,060,314)	(2,060,314)	-
Administrative expenses	-	(15,737)	15,737
Other changes	-	437	(437)
Net changes	$ 424,591	$ 1,046,795	$ (622,204)
Balances at June 30, 2024	$ 30,155,650	$ 24,714,629	$ 5,441,021

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
County - Primary Government			
Net Pension Liability	$ 12,904,747	$ 4,817,775	$ (1,802,695)
Other Component Units			
Net Pension Liability	$ 1,864,482	$ 696,074	$ (260,454)
Component Unit School Board (Nonprofessional)			
Net Pension Liability	$ 8,576,252	$ 5,441,021	$ 2,783,101

Note 8 – Pension Plans: (Continued)

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

For the year ended June 30, 2025, the County, Other Component Units, and Component Unit School Board (nonprofessional) recognized pension expense of $615,005, $46,914, and $600,223, respectively. At June 30, 2025, the County, Other Component Units, and Component Unit School Board (nonprofessional) reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Primary Government		Component Units Tazewell County		Component Unit School Board (Nonprofessional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 857,473	$ -	$ 123,977	$ -	$ 83,321	$ -
Net difference between projected and actual earnings on pension plan investments	-	1,591,631	-	247,764	-	682,039
Impact of change in proportion	17,203	-	-	17,203	-	-
Employer contributions subsequent to the measurement date	1,673,877	-	216,849	-	699,763	-
Total	$ 2,548,553	$ 1,591,631	$ 340,826	$ 264,967	$ 783,084	$ 682,039

$1,673,877, $216,849, and $699,763 reported as deferred outflows of resources related to pensions resulting from the County's, Other Component Units', and Component Unit School Board's (nonprofessional) contributions, respectively, subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)
2026	$ (840,098)	$ (155,076)	$ (536,535)
2027	773,591	109,078	201,501
2028	(310,894)	(45,934)	(124,751)
2029	(339,554)	(49,058)	(138,933)

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2024 Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional)

Plan Description

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

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement. Each School Division's contractually required employer contribution rate for the year ended June 30, 2025 was 14.21% of covered employee compensation. This was the Generally Assembly approved rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the school division were $4,643,080 and $4,959,886 for the years ended June 30, 2025 and June 30, 2024, respectively.

The defined contributions component of the Hybrid plan includes member and employer mandatory and voluntary contributions. The Hybrid plan member must contribute a mandatory rate of 1% of their covered payroll. The employer must also contribute a mandatory rate of 1% of this covered payroll, which totaled $125,153 for the year ended June 30, 2025. Hybrid plan members may also elect to contribute an additional voluntary rate of up to 4% of their covered payroll; which would require the employer a mandatory additional contribution rate of up to 2.5%. This additional employer mandatory contribution totaled $99,120 for the year ended June 30, 2025. The total Hybrid plan participant covered payroll totaled $12,515,397 for the year ended June 30, 2025.

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

At June 30, 2025, the school division reported a liability of $27,604,159 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The school division's proportion of the Net Pension Liability was based on the school division's actuarially determined employer contributions to the pension plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the school division's proportion was 0.29407% as compared to 0.29333% at June 30, 2023.

For the year ended June 30, 2025, the school division recognized pension expense of $2,402,701. Since there was a change in proportionate share between the measurement dates, a portion of the pension expense was related to deferred amounts from changes in proportion and from differences between employer contributions and the proportionate share of employer contributions. Beginning with the June 30, 2022 measurement date, the difference between expected and actual contributions is included with the pension expense calculation.

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

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

At June 30, 2025, the school division reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,788,932	568,389
Net difference between projected and actual earnings on pension plan investments	-	3,799,728
Change in assumptions	501,052	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	461,333	198,858
Employer contributions subsequent to the measurement date	4,643,080	-
Total	$ 10,394,397	$ 4,566,975

$4,643,080 reported as deferred outflows of resources related to pensions resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

Year Ended June 30	
2026	$ (1,676,561)
2027	2,516,305
2028	675,403
2029	(330,805)

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Actuarial Assumptions

The total pension liability for the VRS Teacher Retirement Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

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

Mortality rates:

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Net Pension Liability

The net pension liability (NPL) is calculated separately for each system and represents that particular system's total pension liability determined in accordance with GASB Statement No. 67, less that system's fiduciary net position. As of June 30, 2024, NPL amounts for the VRS Teacher Employee Retirement Plan is as follows (amounts expressed in thousands):

		Teacher Employee Retirement Plan
Total Pension Liability	$	60,622,260
Plan Fiduciary Net Position		51,235,326
Employers' Net Pension Liability (Asset)	$	9,386,934
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		84.52%

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

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

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

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

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee Retirement Plan Net Pension Liability	$ 51,283,116	$ 27,604,159	$ 8,211,846

Note 8 – Pension Plans: (Continued)

Component Unit School Board (professional) (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the VRS Teacher Retirement Plan's Fiduciary Net Position is available in the separately issued VRS 2024 Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

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

Aggregate Pension Information

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense	Deferred Outflows	Deferred Inflows	Net Pension Liability (Asset)	Pension Expense
VRS Pension Plans:								
Primary Government	$ 2,548,553	$ 1,591,631	$ 4,817,775	$ 615,005	$ -	$ -	$ -	$ -
Other Component Units	-	-	-	-	340,826	264,967	696,074	46,914
Totals	$ 2,548,553	$ 1,591,631	$ 4,817,775	$ 615,005	$ 340,826	$ 264,967	$ 696,074	$ 46,914

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net Pension Liabilities (Asset)	Pension Expense
VRS Pension Plans:				
School Board Nonprofessional	$ 783,084	$ 682,039	$ 5,441,021	$ 600,223
School Board Professional	10,394,397	4,566,975	27,604,159	2,402,701
Totals	$ 11,177,481	$ 5,249,014	$ 33,045,180	$ 3,002,924

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

Plan Description

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

Benefits Provided

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

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

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

Plan Membership

At July 1, 2024 (measurement date), the following employees were covered by the benefit terms:

	Primary Government	Component Units Tazewell County	Component Unit School Board
Total active employees with coverage	259	35	509
Total retirees with coverage	22	-	60
Total	281	35	569

Contributions

The County does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the Board of Supervisors. The amounts paid by the County, Other Component Units, and Component Unit School Board, for OPEB as the benefits came due during the year ended June 30, 2024 were $456,000, $0, and $894,000, respectively.

Total OPEB Liability

The County's total OPEB liability was measured as of July 1, 2024. The total OPEB liability was determined by an actuarial valuation as July 1, 2024.

Actuarial Assumptions

The total OPEB liability in the July 1, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Healthcare Cost Trend Rates	6.25% for fiscal year end 2025, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increases	Service-graded
Discount Rate	4.09%

The mortality rates were calculated using the PUB – 2010 Amount-Weighted General Mortality Table – Employees with MP-2021 Projection Scale Fully Generational.

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

Discount Rate

The discount rate used when OPEB plan investments are insufficient to pay for future benefit payments is from a 20-Year tax exempt general obligation municipal bond with an average rating of AA/Aa or higher. Since the plan has no assets, the discount rate is equal to the Fidelity Index's "20-year Municipal GO AA Index" as of the measurement date. The final equivalent single discount rate used for this year's valuation is 4.09% as of the end of the fiscal year.

Changes in Total OPEB Liability

	Primary Government	Other Component Units	Component Unit School Board
Balances at June 30, 2023	$ 5,766,000	$ 603,000	$ 12,823,000
Changes for the year:			
Service cost	309,000	45,000	466,000
Interest	226,000	25,000	496,000
Difference between expected and actual experience	715,000	(277,000)	(138,000)
Changes in assumptions	(152,000)	(1,000)	102,000
Contributions - employer	(456,000)	-	(894,000)
Net changes	$ 642,000	$ (208,000)	$ 32,000
Balances at June 30, 2024	$ 6,408,000	$ 395,000	$ 12,855,000

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

The following amounts present the total OPEB liability of the County, Other Component Units, and Component Unit School Board, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.09%) or one percentage point higher (5.09%) than the current discount rate:

	Rate		
	1% Decrease 3.09%	Current Discount 4.09%	1% Increase 5.09%
Proportionate share of the healthcare total OPEB liability:			
County	$ 6,955,000	$ 6,408,000	$ 5,916,000
Other Component Units	$ 416,000	$ 395,000	$ 374,000
Component Unit School Board	$ 13,665,000	$ 12,855,000	$ 12,089,000

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

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

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

	Rate		
	1% Decrease	Healthcare Cost Trend	1% Increase
Proportionate share of the healthcare net OPEB liability:			
County	$ 5,804,000	$ 6,408,000	$ 7,119,000
Other Component Units	$ 366,000	$ 395,000	$ 427,000
Component Unit School Board	$ 11,875,000	$ 12,855,000	$ 13,967,000

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

For the year ended June 30, 2025, the County, Other Component Units, and Component Unit School Board recognized OPEB expense in the amounts of $539,000, $(62,000), and $787,000, respectively. At June 30, 2025, the County, Other Component Units, and Component Unit School Board, reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Primary Government		Other Component Units		Component Unit School Board	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 651,000	$ 442,000	$ 3,000	$ 324,000	$ 101,000	$ 1,168,000
Changes in assumptions	288,000	612,000	27,000	67,000	614,000	875,000
Employer contributions subsequent to the measurement date	456,000	-	-	-	894,000	-
Total	$ 1,395,000	$ 1,054,000	$ 30,000	$ 391,000	$ 1,609,000	$ 2,043,000

$456,000, $0, and $894,000 was reported as deferred outflows of resources related to OPEB resulting from the County, Other Component Units, and Component Unit School Board, respectively, contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board
2026	$ (83,000)	$ (129,000)	$ (281,000)
2027	(134,000)	(106,000)	(533,000)
2028	(2,000)	(77,000)	(219,000)
2029	51,000	(49,000)	(200,000)
2030	53,000	-	(95,000)

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

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

Plan Description

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

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

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

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

Eligible Employees

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

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was $9,532 as of June 30, 2025.

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

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.18% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.71% (1.18% x 60%) and the employer component was 0.47% (1.18% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2025, was 0.47% of covered employee compensation. This rate was the final approved General Assembly rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Contributions to the GLI Plan from the Primary Government were $67,846 and $72,597 for the years ended June 30, 2025 and June 30, 2024, respectively.

Contributions to the GLI Plan from the Other Component Units were $9,288 and $10,484 for the years ended June 30, 2025 and June 30, 2024, respectively.

Contributions to the GLI Plan from the Component Unit School Board (nonprofessional) were $21,763 and $23,766 for the years ended June 30, 2025 and June, 30, 2024, respectively.

Contributions to the GLI Plan from the Component Unit School Board (professional) were $151,941 and $168,342 for the years ended June 30, 2025 and June, 30, 2024, respectively.

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

Primary Government GLI Plan

At June 30, 2025, the entity reported a liability of $584,247 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2024 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the participating employer's proportion was 0.05236% as compared to 0.05233% at June 30, 2023.

For the year ended June 30, 2025, the participating employer recognized GLI OPEB expense of $12,697. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

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

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

Other Component Units Group Life Insurance Plan

At June 30, 2025, the entity reported a liability of $84,414 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2024 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the participating employer's proportion was 0.00756% as compared to 0.00760% at June 30, 2023.

For the year ended June 30, 2025, the participating employer recognized GLI OPEB expense of $1,834. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (nonprofessional) GLI Plan

At June 30, 2025, the entity reported a liability of $191,269 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2024 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the participating employer's proportion was 0.01714% as compared to 0.01761% at June 30, 2023.

For the year ended June 30, 2025, the participating employer recognized GLI OPEB expense of $(3,430). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

Component Unit School Board (professional) GLI Plan

At June 30, 2025, the entity reported a liability of $1,354,841 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2024 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The covered employer's proportion of the Net GLI OPEB Liability was based on the covered employer's actuarially determined employer contributions to the Group Life Insurance Program for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the participating employer's proportion was 0.12141% as compared to 0.12312% at June 30, 2023.

For the year ended June 30, 2025, the participating employer recognized GLI OPEB expense of $(9,400). Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

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

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

At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Primary Government		Other Component Units	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 92,149	$ 14,271	$ 13,314	$ 2,062
Net difference between projected and actual earnings on GLI OPEB plan investments	-	49,246	-	7,115
Change in assumptions	3,330	28,954	481	4,183
Changes in proportionate share	14,382	3,435	2,078	496
Employer contributions subsequent to the measurement date	67,846	-	9,288	-
Total	$ 177,707	$ 95,906	$ 25,161	$ 13,856

	Component Unit School Board (Nonprofessional)		Component Unit School Board (Professional)	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 30,168	$ 4,672	$ 213,690	$ 33,094
Net difference between projected and actual earnings on GLI OPEB plan investments	-	16,122	-	114,199
Change in assumptions	1,090	9,479	7,723	67,143
Changes in proportionate share	6,440	11,616	13,338	45,007
Employer contributions subsequent to the measurement date	21,763	-	151,941	-
Total	$ 59,461	$ 41,889	$ 386,692	$ 259,443

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

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

$67,846, $9,288, $21,763, and $151,941 reported as deferred outflows of resources related to the GLI OPEB resulting from the County's, Other Component Units', Component Unit School Board (nonprofessional)'s and Component Unit School Board (professional)'s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

Year Ended June 30	Primary Government	Other Component Units	Component Unit School Board (Nonprofessional)	Component Unit School Board (Professional)
2026	$ (22,810)	$ (3,295)	$ (12,027)	$ (78,972)
2027	15,956	2,305	2,886	19,407
2028	5,091	736	1,650	2,260
2029	6,657	962	1,181	14,659
2030	9,061	1,309	2,119	17,954

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024. The assumptions include several employer groups. Salary increases and mortality rates included herein are for relevant employer groups. Information for other groups can be referenced in the VRS ACFR.

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

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

Actuarial Assumptions (Continued)

Mortality Rates – Teachers

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

Actuarial Assumptions: (Continued)

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

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

Actuarial Assumptions: (Continued)

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

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2024, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	GLI OPEB Plan
Total GLI OPEB Liability	$ 4,196,055
Plan Fiduciary Net Position	3,080,133
GLI Net OPEB Liability (Asset)	$ 1,115,922
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	73.41%

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

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP - Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%		7.07%
		Expected arithmetic nominal return**	7.07%

*The above allocation provides a one-year expected return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%.

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

Long-Term Expected Rate of Return (Continued)

**On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS Fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy and at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2024, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 113% of the actuarially determined contribution rate. From July 1, 2024 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Proportional share of the GLI Plan Net OPEB Liability			
Primary Government	$ 908,581	$ 584,247	$ 322,228
Other Component Units	$ 131,273	$ 84,414	$ 46,557
Component Unit School Board (Nonprofessional)	$ 297,448	$ 191,269	$ 105,490
Component Unit School Board (Professional)	$ 2,106,954	$ 1,354,841	$ 747,233

GLI Plan Fiduciary Net Position

Detailed information about the GLI Plan's Fiduciary Net Position is available in the separately issued VRS 2024 Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/Publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

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

Plan Description

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

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

Eligible Employees

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

Benefit Amounts

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

HIC Plan Notes

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

Contributions

The contribution requirements for active employees is governed by §51.1-1401(E) of the Code of Virginia, as amended, but may be impacted as a result of funding provided to school divisions by the Virginia General Assembly. Each school division's contractually required employer contribution rate for the year ended June 30, 2025 was 1.21% of covered employee compensation for employees in the VRS Teacher Employee HIC Plan. This rate was the final approved General Assembly rate, which was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the school division to the VRS Teacher Employee HIC Plan were $390,609 and $375,669 for the years ended June 30, 2025 and June 30, 2024, respectively.

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

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

At June 30, 2025, the school division reported a liability of $3,348,837 for its proportionate share of the VRS Teacher Employee HIC Plan Net OPEB Liability. The Net VRS Teacher Employee HIC Plan OPEB Liability was measured as of June 30, 2024 and the total VRS Teacher Employee HIC Plan OPEB liability used to calculate the Net VRS Teacher Employee HIC Plan OPEB Liability was determined by an actuarial valuation performed as of June 30, 2023 and rolled forward to the measurement date of June 30, 2024. The school division's proportion of the Net VRS Teacher Employee HIC Program OPEB Liability was based on the school division's actuarially determined employer contributions to the VRS Teacher Employee HIC OPEB plan for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2024, the school division's proportion of the VRS Teacher Employee Health Insurance Credit Plan was 0.28978% as compared to 0.28968% at June 30, 2023.

For the year ended June 30, 2025, the school division recognized VRS Teacher Employee HIC OPEB expense of $165,675. Since there was a change in proportionate share between measurement dates, a portion of the VRS Teacher Employee HIC Net OPEB expense was related to deferred amounts from changes in proportionate share and differences between actual and expected contributions.

At June 30, 2025, the school division reported deferred outflows of resources and deferred inflows of resources related to the VRS Teacher Employee HIC OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 158,660
Net difference between projected and actual earnings on Teacher HIC OPEB plan investments	-	11,912
Change in assumptions	57,691	-
Change in proportionate share and differences between actual and expected contributions	60,052	138,559
Employer contributions subsequent to the measurement date	390,609	-
Total	$ 508,352	$ 309,131

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

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

$390,609 reported as deferred outflows of resources related to the Teacher Employee HIC OPEB resulting from the school division's contributions subsequent to the measurement date will be recognized as a reduction of the Net Teacher Employee HIC OPEB Liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Teacher Employee HIC OPEB will be recognized in the Teacher Employee HIC OPEB expense in future reporting periods as follows:

Year Ended June 30		
2026	$	(90,510)
2027		(44,607)
2028		(28,126)
2029		(18,772)
2030		(3,754)
Thereafter		(5,619)

Actuarial Assumptions

The total Teacher Employee HIC OPEB liability for the VRS Teacher Employee HIC Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

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

Mortality Rates – Teachers

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

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

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

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

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

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

Actuarial Assumptions: (Continued)

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

Net Teacher Employee HIC OPEB Liability

The net OPEB liability (NOL) for the Teacher Employee HIC Plan represents the plan's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of June 30, 2024, NOL amounts for the VRS Teacher Employee HIC Plan are as follows (amounts expressed in thousands):

	Teacher Employee HIC OPEB Plan
Total Teacher Employee HIC OPEB Liability	$ 1,478,105
Plan Fiduciary Net Position	322,457
Teacher Employee Net HIC OPEB Liability (Asset)	$ 1,155,648
Plan Fiduciary Net Position as a Percentage of the Total Teacher Employee HIC OPEB Liability	21.82%

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

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

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP - Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%		7.07%
		Expected arithmetic nominal return**	7.07%

*The above allocation provides a one-year expected return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%.

**On June 15, 2023, the VRS Board elected a long-term rate of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

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

Discount Rate

The discount rate used to measure the total Teacher Employee HIC OPEB was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ended June 30, 2024, the rate contributed by each school division for the VRS Teacher Employee HIC Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2024 on, all agencies are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the Teacher Employee HIC OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total Teacher Employee HIC OPEB liability.

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

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

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
School division's proportionate share of the VRS Teacher Employee HIC OPEB Plan Net HIC OPEB Liability	$ 3,808,463	$ 3,348,837	$ 2,959,262

Teacher Employee HIC OPEB Fiduciary Net Position

Detailed information about the VRS Teacher Employee HIC Plan's Fiduciary Net Position is available in the separately issued VRS 2024 Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/Pdf/ Publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

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

Plan Description

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

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

Eligible Employees

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

Benefit Amounts

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

HIC Plan Notes

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

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

Employees Covered by Benefit Terms

As of the June 30, 2023 actuarial valuation, the following employees were covered by the benefit terms of the HIC OPEB plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	81
Vested inactive members	31
Active members	162
Total covered employees	274

Contributions

The contribution requirements for active employees is governed by §51.1-1402(E) of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. The Component Unit School Board's contractually required employer contribution rate for the year ended June 30, 2025 was 1.95% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023. The actuarially determined rate was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions from the Component Unit School Board to the HIC Plan were $88,855 and $84,695 for the years ended June 30, 2025 and June 30, 2024, respectively.

Net HIC OPEB Liability

The Component Unit School Board's net HIC OPEB liability was measured as of June 30, 2024. The total HIC OPEB liability was determined by an actuarial valuation performed as of June 30, 2023, using updated actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

Actuarial Assumptions

The total HIC OPEB liability was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

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

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

Actuarial Assumptions: (Continued)

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

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

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

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

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

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	32.00%	6.70%	2.14%
Fixed Income	16.00%	5.40%	0.86%
Credit Strategies	16.00%	8.10%	1.30%
Real Assets	15.00%	7.20%	1.08%
Private Equity	15.00%	8.70%	1.31%
PIP - Private Investment Partnerships	1.00%	8.00%	0.08%
Diversifying Strategies	6.00%	5.80%	0.35%
Cash	2.00%	3.00%	0.06%
Leverage	-3.00%	3.50%	-0.11%
Total	100.00%		7.07%
		Expected arithmetic nominal return**	7.07%

*The above allocation provides a one-year expected return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%.

**On June 15, 2023, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

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

Discount Rate

The discount rate used to measure the total HIC OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2024, the rate contributed by the entity for the HIC OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined contribution rate. From July 1, 2024 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the HIC OPEB's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total HIC OPEB liability.

Changes in Net HIC OPEB Liability

	Increase (Decrease)		
	Total HIC OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net HIC OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2023	$ 537,961	$ 128,207	$ 409,754
Changes for the year:			
Service cost	$ 3,656	$ -	$ 3,656
Interest	35,164	-	35,164
Differences between expected and actual experience	(4,510)	-	(4,510)
Contributions - employer	-	84,694	(84,694)
Net investment income	-	14,773	(14,773)
Benefit payments	(41,340)	(41,340)	-
Administrative expenses	-	(220)	220
Other changes	-	1	(1)
Net changes	$ (7,030)	$ 57,908.00	$ (64,938)
Balances at June 30, 2024	$ 530,931	$ 186,115	$ 344,816

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

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

	Rate		
	1% Decrease (5.75%)	Current Discount (6.75%)	1% Increase (7.75%)
Component Unit School Board's Net HIC OPEB Liability	$ 393,989	$ 344,816	$ 302,452

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

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

For the year ended June 30, 2025, the Component Unit School Board recognized HIC Plan OPEB expense of $(67,460). At June 30, 2025, the Component Unit School Board reported deferred outflows of resources and deferred inflows of resources related to the Component Unit School Board's HIC Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 173,054
Net difference between projected and actual earnings on HIC OPEB plan investments	-	2,622
Change in assumptions	1,699	-
Employer contributions subsequent to the measurement date	88,855	-
Total	$ 90,554	$ 175,676

$88,855 reported as deferred outflows of resources related to the HIC OPEB resulting from the Component Unit School Board's contributions subsequent to the measurement date will be recognized as a reduction of the Net HIC OPEB Liability in the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIC OPEB will be recognized in the HIC OPEB expense in future reporting periods as follows:

Year Ended June 30	
2026	$ (96,866)
2027	(74,305)
2028	(1,875)
2029	(931)

HIC Plan Data

Information about the VRS Political Subdivision HIC Plan is available in the separately issued VRS 2024 Annual Comprehensive Financial Report (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at http://www.varetire.org/pdf/publications/2024-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 13 – Aggregate OPEB Information:

	Primary Government				Other Component Units			
	Deferred Outflows	Deferred Inflows	Net OPEB Liabilities	OPEB Expense	Deferred Outflows	Deferred Inflows	Net OPEB Liabilities	OPEB Expense
VRS OPEB Plans:								
Group Life Insurance Plan:								
County	$ 177,707	$ 95,906	$ 584,247	$ 12,697	$ -	$ -	$ -	$ -
Component Units	-	-	-	-	25,161	13,856	84,414	1,834
County Stand-Alone Plan	1,395,000	1,054,000	6,408,000	539,000	-	-	-	-
Component Units Stand-Alone Plan	-	-	-	-	30,000	391,000	395,000	(62,000)
Totals	$ 1,572,707	$ 1,149,906	$ 6,992,247	$ 551,697	$ 55,161	$ 404,856	$ 479,414	$ (60,166)

Note 13 – Aggregate OPEB Information: (Continued)

	Component Unit School Board			
	Deferred Outflows	Deferred Inflows	Net OPEB Liabilities	OPEB Expense
VRS OPEB Plans:				
Group Life Insurance Plan:				
School Board Nonprofessional	$ 59,461	$ 41,889	$ 191,269	$ (3,430)
School Board Professional	386,692	259,443	1,354,841	(9,400)
Health Insurance Credit Plan:				
School Board Health Insurance Credit Plan	90,554	175,676	344,816	(67,460)
Teacher Health Insurance Credit Plan	508,352	309,131	3,348,837	165,675
School Stand-Alone Plan	1,609,000	2,043,000	12,855,000	787,000
Totals	$ 2,654,059	$ 2,829,139	$ 18,094,763	$ 872,385

Note 14 – Commitments and Contingencies:

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

The County and its Component Units were involved in major construction projects during the fiscal year as presented below:

Project	Contract Amount	Accounts Payable at June 30, 2025	Contract Amount Outstanding at June 30, 2025
County - Cell 5A Construction	$ 4,975,286	$ 1,733,151	$ 1,651,615
School Board - Turf - THS	2,986,937	148,347	148,347
School Board - Turf - RHS	1,168,447	58,422	58,422
School Board - Tazewell Intermediate	372,400	-	35,000
School Board - Richlands Elementary	64,178	-	32,089
School Board - Tazewell High School	201,178	-	100,589
School Board - Tazewell Intermediate	365,337	-	36,534
School Board - RHS Baseball Field	54,900	-	29,900

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

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used at each balance sheet date. Of the $16,507,062 reported as landfill closure and post closure care liability at June 30, 2025, $11,412,006 represents the cumulative amount reported to date based on use of 58.00 percent of the estimated capacity of the landfill.

The County will recognize the remaining estimated cost of closure and post-closure care of $5,095,056 as the remaining capacity is filled. The County expects to close the landfill in 2055. Actual costs may be higher due to inflation, changes in technology or changes in regulations. These estimated amounts are based on what it would cost to perform all closure and post closure care in 2025.

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

Note 16 – Risk Management:

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

Note 17 – Deferred/Unavailable Revenue:

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

	Government-wide Statements	Balance Sheet
	Governmental Activities	Governmental Funds
Primary Government		
Long-term portion of opioid settlement receivable that is not available for funding of current expenditures	$ -	$ 2,470,667
Unavailable property tax revenue representing uncollected property tax billings that are not available for the funding of current expenditures (amount due but not collected at 6/30)	-	3,996,176
Property taxes due in December 2025	22,660,789	22,660,789
Prepaid property taxes due in December 2025 but paid in advance by the taxpayers	1,014,373	1,014,373
Total deferred/unavailable revenue	$ 23,675,162	$ 30,142,005

The School Board reported unearned revenue of $895,412 related to unspent grant funding as of June 30, 2025.

Note 18 – Surety Bonds:

Commonwealth of America, Division of Risk Management	Amount
Tammy Allison, Clerk of the Circuit Court	$ 710,000
David T. Larimer, Treasurer	500,000
David R. Anderson, Commissioner of the Revenue	3,000
Brian L. Hieatt, Sheriff	30,000
The above constitutional officers' employees	
Blanket bond	50,000
Landfill employees	20,000
VACO Insurance Program:	
All School Board employees – blanket	250,000
Fidelity and Deposit Company of Maryland Surety:	
C. Eric Young, County Administrator	50,000
St. Paul Fire and Marine Insurance Company	
David Taylor, Director of Social Services	25,000
All Social Services employees – blanket	100,000

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

	Governmental Activities						Component Unit - School Board		
	General Fund	County CIP Fund	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Total	School Operating Fund	School Activity Fund	Total
Fund Balance:									
Nonspendable:									
Prepaid items	$ 66,518	$ -	$ -	$ -	$ -	$ 66,518	$ 1,042,834	$ -	$ 1,042,834
Restricted:									
Public safety	$ 109,646	$ -	$ -	$ -	$ -	$ 109,646	$ -	$ -	$ -
Health insurance	9,484	-	-	-	-	9,484	7,496,406	-	7,496,406
Amount held for others	-	-	-	-	-	-	118,399	-	118,399
Opioid settlement	1,162,652	-	-	-	-	1,162,652	-	-	-
Total restricted balances	$ 1,281,782	$ -	$ -	$ -	$ -	$ 1,281,782	$ 7,614,805	$ -	$ 7,614,805
Committed funds:									
Wireless fund	$ 12,636	$ -	$ -	$ -	$ -	$ 12,636	$ -	$ -	$ -
Recreation	21,705	-	-	-	-	21,705	-	-	-
Capital projects	-	759,827	-	-	-	759,827	-	-	-
Law library	-	-	3,684	-	-	3,684	-	-	-
Coal road improvements	-	-	-	3,116,368	-	3,116,368	-	-	-
Coal road economic development	-	-	-	-	107,937	107,937	-	-	-
School facilities fund	-	-	-	-	-	-	5,869,667	-	5,869,667
Education	-	-	-	-	-	-	1,901,494	1,491,880	3,393,374
Total committed balances	$ 34,341	$ 759,827	$ 3,684	$ 3,116,368	$ 107,937	$ 4,022,157	$ 7,771,161	$ 1,491,880	$ 9,263,041
Net Position:									
Restricted:									
Public safety	n/a	n/a	n/a	n/a	n/a	$ 109,646	n/a	n/a	$ -
Health insurance	n/a	n/a	n/a	n/a	n/a	9,484	n/a	n/a	7,496,406
Opioid settlement	n/a	n/a	n/a	n/a	n/a	3,633,319	n/a	n/a	-
Amount held for others	n/a	n/a	n/a	n/a	n/a	-	n/a	n/a	118,399
Total restricted balances						$ 3,752,449			$ 7,614,805

Note 20 – Tax Abatements:

The County entered into an economic incentive tax abatement agreement with James C. Justice Companies, Inc. in September 2024. Terms of the agreement require the County to repay the Company $58,000 per year for years July 1, 2020 and terminating June 30, 2030. The payment represents tax payments toward mineral taxes, penalties, and interest. The Company assisted with obtaining easements upon the real property of Poca Land. The agreement remains in effect so long as Poca Land has an active Deed of Easement for Recreational Trails with the Recreation and Parks Authority of Tazewell County, Virginia.

Note 21 – Adoption of Accounting Principles:

During the current year, the County and Component Unit School Board implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the County and Component Unit School Board now recognizes an estimated amount of sick leave earned as of year-end that will be used by employees as time off in future years as part of the liability for compensated absences.

The change in accounting principle resulted in the following restatement of net position:

	Governmental Activities	Component Unit - School Board
Net position, as reported, June 30, 2024	$ 39,024,219	$ 12,734,205
Restatement for GASB 101 Implementation	(85,288)	(907,899)
Net position, as restated, June 30, 2024	$ 38,938,931	$ 11,826,306

Note 22 – Litigation:

As of June 30, 2025, there is a pending claim filed against the County related to an ejectment action. The plaintiffs are seeking $440,000 in damages and lost business. The County plans to vigorously defend itself against the claim and do not foresee a liability for the County; therefore, nothing has been recorded as of the date of the financial statements. Additionally, there is a dispute of $1.6M with a vendor related to damage to the landfill construction in process caused by Hurricane Helene that created additional costs and project delays. The County is currently negotiating a settlement related to the claim. As the amount is not probable or reasonably estimable, no liability has been recognized in the financial statements.

Note 23 – Upcoming Pronouncements:

Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of assets (lease assets, subscription assets, intangible right-to-use assets, and other intangible assets) to be disclosed separately in the capital asset note disclosures by major class of underlying asset. It also requires additional disclosures for capital assets held for sale. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

Implementation Guide No. 2025-1, *Implementation Guidance Update—2025*, effective for fiscal years beginning after June 15, 2025.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

Required Supplementary Information

Exhibit 12

County of Tazewell, Virginia
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
General Property Taxes	$ 28,697,889	$ 29,097,889	$ 30,899,894	$ 1,802,005
Other Local Taxes	10,259,000	10,259,000	10,287,174	28,174
Permits, Privilege Fees and Regulatory Licenses	174,125	174,125	230,056	55,931
Fines and Forfeitures	40,000	40,000	48,283	8,283
Revenue from Use of Money and Property	674,962	674,962	964,173	289,211
Charges for Services	107,750	107,750	159,562	51,812
Miscellaneous	1,794,120	1,672,081	660,417	(1,011,664)
Recovered Costs	1,844,134	2,553,045	3,365,226	812,181
Intergovernmental:				
Commonwealth	16,795,414	17,629,542	17,441,480	(188,062)
Federal Government	6,215,995	6,215,995	5,405,039	(810,956)
Total Revenues	$ 66,603,389	$ 68,424,389	$ 69,461,304	$ 1,036,915
EXPENDITURES:				
Current:				
General Government Administration	$ 5,688,801	$ 5,726,088	$ 5,245,424	$ 480,664
Judicial Administration	3,154,725	3,244,422	3,128,663	115,759
Public Safety	18,489,229	20,257,015	18,956,982	1,300,033
Public Works	2,121,491	2,137,259	1,626,074	511,185
Health and Welfare	16,253,049	16,250,655	13,463,453	2,787,202
Education	15,259,404	15,288,071	19,069,224	(3,781,153)
Parks, Recreation and Cultural	1,696,931	1,724,275	1,692,271	32,004
Community Development	1,729,471	1,797,841	1,173,422	624,419
Nondepartmental	1,820,000	554,460	360,903	193,557
Debt Service:				
Principal Retirement	2,225,711	2,225,711	2,014,783	210,928
Interest and Other Fiscal Charges	402,495	402,495	364,351	38,144
Total Expenditures	$ 68,841,307	$ 69,608,292	$ 67,095,550	$ 2,512,742
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (2,237,918)	$ (1,183,903)	$ 2,365,754	$ 3,549,657
Other Financing Sources (Uses)				
Transfers In	$ 46,452	$ 46,452	$ 46,452	$ -
Transfers Out	(4,605,252)	(5,661,085)	(6,693,293)	(1,032,208)
Issuance of lease liabilities	-	-	258,707	258,707
Total Other Financing Sources (Uses)	$ (4,558,800)	$ (5,614,633)	$ (6,388,134)	$ (773,501)
Net Change in Fund Balance	$ (6,796,718)	$ (6,798,536)	$ (4,022,380)	$ 2,776,156
Fund Balance - Beginning	6,796,718	6,798,536	31,576,730	24,778,194
Fund Balance - Ending	$ -	$ -	$ 27,554,350	$ 27,554,350

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Primary Government
Pension Plans
For the Measurement Dates of June 30, 2015 through June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 1,443,247	$ 1,291,074	$ 1,182,055	$ 1,116,259	$ 1,065,150	$ 1,004,039	$ 1,015,173	$ 1,090,137	$ 1,095,549	$ 1,086,879
Interest	4,222,975	4,048,538	3,956,419	3,613,198	3,482,375	3,386,517	3,310,997	3,202,401	3,043,467	2,899,146
Assumption changes	-	-	-	1,892,513	-	1,476,634	-	(156,883)	-	-
Differences between expected and actual experience	1,155,207	413,900	(823,710)	(207,767)	(20,986)	142,508	(305,314)	(7,195)	651,020	313,432
Impact in change in proportion	40,395	202,476	455,803	288,176	(45,957)	(328,076)	(40,854)	(209,616)	(111,024)	-
Benefit payments	(3,324,101)	(3,399,577)	(3,123,542)	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)
Net change in total pension liability	$ 3,537,723	$ 2,556,411	$ 1,647,025	$ 3,891,340	$ 1,538,478	$ 3,120,079	$ 1,313,701	$ 1,512,653	$ 2,465,407	$ 2,259,741
Total pension liability - beginning	62,741,019	60,184,608	58,537,583	54,646,243	53,107,765	49,987,686	48,673,985	47,161,332	44,695,925	42,436,184
Total pension liability - ending (a)	$ 66,278,742	$ 62,741,019	$ 60,184,608	$ 58,537,583	$ 54,646,243	$ 53,107,765	$ 49,987,686	$ 48,673,985	$ 47,161,332	$ 44,695,925
Plan fiduciary net position										
Impact in change in proportion	$ 36,771	$ 184,448	$ 433,919	$ 234,385	$ (38,989)	$ (285,911)	$ (35,018)	$ (169,900)	$ (95,046)	$ -
Contributions - employer	1,528,364	1,410,320	1,313,810	1,213,082	1,045,597	1,015,055	1,010,986	1,018,151	1,110,489	1,127,068
Contributions - employee	629,476	603,328	555,331	523,307	491,857	494,738	497,210	491,028	527,074	515,377
Net investment income	5,514,714	3,526,336	(46,889)	12,150,619	864,750	2,860,605	3,064,187	4,593,798	657,018	1,688,554
Benefit payments	(3,324,101)	(3,399,577)	(3,123,542)	(2,811,039)	(2,942,104)	(2,561,543)	(2,666,301)	(2,406,191)	(2,213,605)	(2,039,716)
Administrator charges	(37,048)	(35,402)	(35,060)	(30,459)	(29,617)	(28,648)	(26,916)	(26,855)	(23,721)	(23,151)
Other	1,116	(3,735)	1,288	1,143	(1,005)	(1,799)	(2,704)	(4,077)	(280)	(356)
Net change in plan fiduciary net position	$ 4,349,292	$ 2,285,718	$ (901,143)	$ 11,281,038	$ (609,511)	$ 1,492,497	$ 1,841,444	$ 3,495,954	$ (38,071)	$ 1,267,776
Plan fiduciary net position - beginning	57,111,675	54,825,957	55,727,100	44,446,062	45,055,573	43,563,076	41,721,632	38,225,678	38,263,749	36,995,973
Plan fiduciary net position - ending (b)	$ 61,460,967	$ 57,111,675	$ 54,825,957	$ 55,727,100	$ 44,446,062	$ 45,055,573	$ 43,563,076	$ 41,721,632	$ 38,225,678	$ 38,263,749
County's net pension liability - ending (a) - (b)	$ 4,817,775	$ 5,629,344	$ 5,358,651	$ 2,810,483	$ 10,200,181	$ 8,052,192	$ 6,424,610	$ 6,952,353	$ 8,935,654	$ 6,432,176
Plan fiduciary net position as a percentage of the total pension liability	92.73%	91.03%	91.10%	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%
Covered payroll	$ 13,396,738	$ 12,307,375	$ 11,292,489	$ 10,391,181	$ 10,098,852	$ 9,731,606	$ 9,910,529	$ 9,859,374	$ 9,964,213	$ 10,048,316
County's net pension liability as a percentage of covered payroll	35.96%	45.74%	47.45%	27.05%	101.00%	82.74%	64.83%	70.52%	89.68%	64.01%

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Other Component Units
Pension Plans
For the Measurement Dates of June 30, 2015 through June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 208,521	$ 187,486	$ 176,209	$ 176,388	$ 174,816	$ 163,776	$ 157,842	$ 168,446	$ 163,654	$ 159,256
Interest	610,137	587,918	589,782	570,949	571,541	552,397	514,803	494,813	454,636	424,797
Assumption changes	-	-	-	299,050	-	240,864	-	(24,240)	-	-
Differences between expected and actual experience	166,904	60,105	(122,791)	(32,831)	(3,444)	23,246	(47,471)	(1,112)	97,250	45,926
Impact in change of proportion	(40,395)	(202,475)	(455,803)	(288,176)	45,957	328,076	40,855	209,616	111,024	-
Benefit payments	(480,267)	(493,677)	(465,626)	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)
Net change in total pension liability	$ 464,900	$ 139,357	$ (278,229)	$ 281,187	$ 306,000	$ 890,529	$ 251,465	$ 475,735	$ 495,893	$ 331,107
Total pension liability - beginning	9,111,049	8,971,692	9,249,921	8,968,734	8,662,734	7,772,205	7,520,740	7,045,005	6,549,112	6,218,005
Total pension liability - ending (a)	$ 9,575,949	$ 9,111,049	$ 8,971,692	$ 9,249,921	$ 8,968,734	$ 8,662,734	$ 7,772,205	$ 7,520,740	$ 7,045,005	$ 6,549,112
Plan fiduciary net position										
Impact in change of proportion	$ (36,771)	$ (184,448)	$ (433,920)	$ (234,385)	$ 38,990	$ 285,911	$ 35,018	$ 169,900	$ 95,046	$ -
Contributions - employer	220,818	204,803	195,849	191,688	171,608	165,572	157,191	157,318	165,886	165,145
Contributions - employee	90,947	87,614	82,783	82,692	80,725	80,700	77,308	75,870	78,735	75,516
Net investment income	796,768	512,085	(6,990)	1,920,008	141,926	466,612	476,429	709,802	98,146	247,413
Benefit payments	(480,267)	(493,677)	(465,626)	(444,193)	(482,870)	(417,830)	(414,564)	(371,788)	(330,671)	(298,872)
Administrator charges	(5,353)	(5,141)	(5,227)	(4,813)	(4,861)	(4,673)	(4,185)	(4,149)	(3,543)	(3,393)
Other	161	(543)	192	181	(165)	(293)	(420)	(629)	(42)	(52)
Net change in plan fiduciary net position	$ 586,303	$ 120,693	$ (632,939)	$ 1,511,178	$ (54,647)	$ 575,999	$ 326,777	$ 736,324	$ 103,557	$ 185,757
Plan fiduciary net position - beginning	8,293,572	8,172,879	8,805,818	7,294,640	7,349,287	6,773,288	6,446,511	5,710,187	5,606,630	5,420,873
Plan fiduciary net position - ending (b)	$ 8,879,875	$ 8,293,572	$ 8,172,879	$ 8,805,818	$ 7,294,640	$ 7,349,287	$ 6,773,288	$ 6,446,511	$ 5,710,187	$ 5,606,630
Component Units' net pension liability - ending (a) - (b)	$ 696,074	$ 817,477	$ 798,813	$ 444,103	$ 1,674,094	$ 1,313,447	$ 998,917	$ 1,074,229	$ 1,334,818	$ 942,482
Plan fiduciary net position as a percentage of the total pension liability	92.73%	91.03%	91.10%	95.20%	81.33%	84.84%	87.15%	85.72%	81.05%	85.61%
Covered payroll	$ 1,935,583	$ 1,787,241	$ 1,683,373	$ 1,611,887	$ 1,657,458	$ 1,590,448	$ 1,531,307	$ 1,472,797	$ 1,460,017	$ 1,472,340
Component Units' net pension liability as a percentage of covered payroll	35.96%	45.74%	47.45%	27.55%	101.00%	82.58%	65.23%	72.94%	91.42%	64.01%

County of Tazewell, Virginia
Schedule of Changes in Net Pension Liability and Related Ratios
Component Unit School Board (Nonprofessional)
Pension Plans
For the Measurement Dates of June 30, 2015 through June 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 352,755	$ 329,298	$ 265,252	$ 281,580	$ 302,641	$ 312,522	$ 325,917	$ 353,607	$ 359,182	$ 375,904
Interest	1,961,122	1,898,388	1,894,813	1,799,889	1,805,274	1,797,737	1,784,614	1,770,523	1,752,811	1,729,888
Assumption changes	-	-	-	896,175	-	655,655	-	(70,894)	-	-
Differences between expected and actual experience	171,028	732,306	(191,026)	80,585	(321,563)	69,476	(208,796)	(183,199)	(243,199)	(222,538)
Benefit payments	(2,060,314)	(2,047,793)	(1,912,471)	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)
Net change in total pension liability	$ 424,591	$ 912,199	$ 56,568	$ 1,136,297	$ (23,955)	$ 1,100,589	$ 208,019	$ 226,262	$ 281,045	$ 359,440
Total pension liability - beginning	29,731,059	28,818,860	28,762,292	27,625,995	27,649,950	26,549,361	26,341,342	26,115,080	25,834,035	25,474,595
Total pension liability - ending (a)	$ 30,155,650	$ 29,731,059	$ 28,818,860	$ 28,762,292	$ 27,625,995	$ 27,649,950	$ 26,549,361	$ 26,341,342	$ 26,115,080	$ 25,834,035
Plan fiduciary net position										
Contributions - employer	$ 676,921	$ 629,516	$ 554,933	$ 503,723	$ 446,165	$ 450,672	$ 496,279	$ 511,878	$ 637,931	$ 629,864
Contributions - employee	193,906	184,722	173,641	158,847	165,344	167,179	179,643	185,775	191,556	190,601
Net investment income	2,251,582	1,469,593	(7,621)	5,446,221	398,165	1,360,432	1,494,878	2,292,108	328,681	875,280
Benefit payments	(2,060,314)	(2,047,793)	(1,912,471)	(1,921,932)	(1,810,307)	(1,734,801)	(1,693,716)	(1,643,775)	(1,587,749)	(1,523,814)
Administrator charges	(15,737)	(15,328)	(15,619)	(14,390)	(14,365)	(14,332)	(13,492)	(13,865)	(12,500)	(12,501)
Other	437	586	551	501	(462)	(850)	(1,308)	(2,014)	(142)	(185)
Net change in plan fiduciary net position	$ 1,046,795	$ 221,296	$ (1,206,586)	$ 4,172,970	$ (815,460)	$ 228,300	$ 462,284	$ 1,330,107	$ (442,223)	$ 159,245
Plan fiduciary net position - beginning	23,667,834	23,446,538	24,653,124	20,480,154	21,295,614	21,067,314	20,605,030	19,274,923	19,717,146	19,557,901
Plan fiduciary net position - ending (b)	$ 24,714,629	$ 23,667,834	$ 23,446,538	$ 24,653,124	$ 20,480,154	$ 21,295,614	$ 21,067,314	$ 20,605,030	$ 19,274,923	$ 19,717,146
School Board's net pension liability - ending (a) - (b)	$ 5,441,021	$ 6,063,225	$ 5,372,322	$ 4,109,168	$ 7,145,841	$ 6,354,336	$ 5,482,047	$ 5,736,312	$ 6,840,157	$ 6,116,889
Plan fiduciary net position as a percentage of the total pension liability	81.96%	79.61%	81.36%	85.71%	74.13%	77.02%	79.35%	78.22%	73.81%	76.32%
Covered payroll	$ 4,343,330	$ 4,074,182	$ 3,779,290	$ 3,428,413	$ 3,526,992	$ 3,530,389	$ 3,778,109	$ 3,877,669	$ 3,958,254	$ 3,891,558
School Board's net pension liability as a percentage of covered payroll	125.27%	148.82%	142.15%	119.86%	202.60%	179.99%	145.10%	147.93%	172.81%	157.18%

County of Tazewell, Virginia
Schedule of Employer's Share of Net Pension Liability VRS Teacher Retirement Plan
Pension Plans
For the Measurement Dates of June 30, 2015 through June 30, 2024

Date (1)	Employer's Proportion of the Net Pension Liability (Asset) (2)	Employer's Proportionate Share of the Net Pension Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (5)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (6)
2024	0.29407%	$ 27,604,159	$ 31,048,928	88.91%	84.52%
2023	0.29333%	29,647,464	28,887,547	102.63%	82.45%
2022	0.28670%	27,299,365	26,387,899	103.45%	82.61%
2021	0.28753%	22,321,234	25,146,532	88.76%	85.46%
2020	0.29060%	42,287,021	25,224,367	167.64%	71.47%
2019	0.29862%	39,300,089	24,794,223	158.51%	73.51%
2018	0.32016%	37,651,000	25,740,658	146.27%	74.81%
2017	0.33673%	41,411,000	26,133,765	158.46%	72.92%
2016	0.34666%	48,581,000	26,431,418	183.80%	68.28%
2015	0.35749%	44,995,000	26,579,014	169.29%	70.68%

Exhibit 17

County of Tazewell, Virginia
Schedule of Employer Contributions
Pension Plans
For the Fiscal Years Ended June 30, 2016 through June 30, 2025

Date	Contractually Required Contribution (1)*	Contributions in Relation to Contractually Required Contribution (2)*	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government					
2025	$ 1,673,877	$ 1,673,877	$ -	$ 14,386,228	11.64%
2024	1,528,362	1,528,362	-	13,396,738	11.41%
2023	1,410,751	1,410,751	-	12,307,375	11.46%
2022	1,313,810	1,313,810	-	11,292,489	11.63%
2021	1,216,175	1,216,175	-	10,391,181	11.70%
2020	1,086,636	1,086,636	-	10,098,852	10.76%
2019	1,015,039	1,015,039	-	9,731,606	10.43%
2018	1,024,401	1,024,401	-	9,910,529	10.34%
2017	1,016,717	1,016,717	-	9,859,374	10.31%
2016	1,120,484	1,120,484	-	9,964,213	11.25%
Component Units					
2025	$ 229,154	$ 229,154	$ -	$ 1,969,472	11.64%
2024	220,711	220,711	-	1,935,583	11.40%
2023	204,865	204,865	-	1,787,241	11.46%
2022	195,850	195,850	-	1,683,373	11.63%
2021	191,688	191,688	-	1,611,887	11.89%
2020	178,343	178,343	-	1,657,458	10.76%
2019	165,570	165,570	-	1,590,448	10.41%
2018	159,510	159,510	-	1,531,307	10.42%
2017	157,456	157,456	-	1,472,797	10.69%
2016	167,379	167,379	-	1,460,017	11.46%
Component Unit School Board (nonprofessional)					
2025	$ 699,763	$ 699,763	$ -	$ 4,556,688	15.36%
2024	676,918	676,918	-	4,343,330	15.59%
2023	629,543	629,543	-	4,074,182	15.45%
2022	554,929	554,929	-	3,779,290	14.68%
2021	503,719	503,719	-	3,428,413	14.69%
2020	446,160	446,160	-	3,526,992	12.65%
2019	450,673	450,673	-	3,530,389	12.77%
2018	496,256	496,256	-	3,778,109	13.14%
2017	511,880	511,880	-	3,877,669	13.20%
2016	638,441	638,441	-	3,958,254	16.13%
Component Unit School Board (professional)					
2025	$ 4,643,080	$ 4,643,080	$ -	$ 32,275,828	14.39%
2024	4,959,886	4,959,886	-	31,048,928	15.97%
2023	4,628,325	4,628,325	-	28,887,547	16.02%
2022	4,256,299	4,256,299	-	26,387,899	16.13%
2021	4,067,701	4,067,701	-	25,146,532	16.18%
2020	3,860,904	3,860,904	-	25,224,367	15.31%
2019	3,824,277	3,824,277	-	24,794,223	15.42%
2018	4,140,042	4,140,042	-	25,740,658	16.08%
2017	3,831,210	3,831,210	-	26,133,765	14.66%
2016	3,695,626	3,695,626	-	26,431,418	13.98%

*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

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

All Others (Non 10 Largest) – Hazardous Duty:

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

Component Unit School Board - Professional Employees

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

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability and Related Ratios - Health Insurance
Primary Government
For the Fiscal Years Ended June 30, 2018 through June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 309,000	$ 330,000	$ 421,000	$ 332,000	$ 217,661	$ 193,536	$ 299,000	$ 283,000
Interest	226,000	233,000	150,000	165,000	190,416	215,422	207,000	198,000
Assumption changes	(152,000)	(73,000)	(1,092,000)	791,000	338,617	461,172	66,000	-
Differences between expected and actual experience	715,000	(453,000)	(262,000)	221,994	59,879	(214,484)	(430,000)	-
Contributions	-	-	(755,000)	(261,000)	(266,762)	(293,899)	(268,000)	-
Benefit payments	(456,000)	(522,000)	-	-	-	-	-	(257,000)
Changes in proportionate share	-	-	-	-	(265,804)	395,252	-	-
Net change in total OPEB liability	$ 642,000	$ (485,000)	$ (1,538,000)	$ 1,248,994	$ 274,007	$ 756,999	$ (126,000)	$ 224,000
Total OPEB liability - beginning	5,766,000	6,251,000	7,789,000	6,540,006	6,265,999	5,509,000	5,635,000	5,411,000
Total OPEB liability - ending	$ 6,408,000	$ 5,766,000	$ 6,251,000	$ 7,789,000	$ 6,540,006	$ 6,265,999	$ 5,509,000	$ 5,635,000
Covered-employee payroll	$ 13,368,000	$ 11,681,000	$ 12,915,289	$ 11,474,701	$ 10,892,625	$ 11,921,375	$ 11,122,229	$ 10,159,885
County's total OPEB liability as a percentage of covered-employee	47.94%	49.36%	48.40%	67.88%	60.04%	52.56%	49.53%	55.46%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability and Related Ratios - Health Insurance
Other Component Units
For the Fiscal Years Ended June 30, 2018 through June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 45,000	$ 48,000	$ 55,000	$ 44,000	$ 21,100	$ 23,628	$ 35,000	$ 33,000
Interest	25,000	25,000	16,000	17,000	18,459	26,301	41,000	39,000
Assumption changes	(1,000)	(8,000)	(151,000)	65,000	32,826	56,304	(9,000)	-
Differences between expected and actual experience	(277,000)	(85,000)	(63,000)	6,000	5,805	(26,186)	(496,000)	-
Contributions	-	-	-	-	(25,860)	(35,882)	(29,000)	
Benefit payments	-	-	-	-	-	-	-	(41,000)
Changes in proportionate share	-	-	-	-	(183,335)	59,840	-	-
Net change in total OPEB liability	$ (208,000)	$ (20,000)	$ (143,000)	$ 132,000	$ (131,005)	$ 104,005	$ (458,000)	$ 31,000
Total OPEB liability - beginning	603,000	623,000	766,000	634,000	765,005	661,000	1,119,000	1,088,000
Total OPEB liability - ending	$ 395,000	$ 603,000	$ 623,000	$ 766,000	$ 634,000	$ 765,005	$ 661,000	$ 1,119,000
Covered-employee payroll	$ 1,898,000	$ 2,196,000	$ 1,287,190	$ 1,128,460	$ 1,055,951	$ 1,455,451	$ 1,334,629	$ 2,018,712
Other Component Units' total OPEB liability as a percentage of covered-employee	20.81%	27.46%	48.40%	67.88%	60.04%	52.56%	49.53%	55.43%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

Exhibit 21

County of Tazewell, Virginia
Schedule of Changes in Total OPEB Liability and Related Ratios - Health Insurance
Component Unit School Board
For the Fiscal Years Ended June 30, 2018 through June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB liability								
Service cost	$ 466,000	$ 485,000	$ 607,000	$ 475,000	$ 488,239	$ 401,836	$ 573,000	$ 543,000
Interest	496,000	516,000	315,000	364,000	427,125	447,277	585,000	582,000
Assumption changes	102,000	(143,000)	(1,916,000)	1,461,000	759,557	957,524	(878,000)	-
Differences between expected and actual experience	(138,000)	(1,110,000)	(523,000)	(259,994)	134,316	(445,330)	(3,120,000)	-
Contributions	-	(863,000)	(686,000)	(569,000)	(598,378)	(610,219)	(683,000)	
Benefit payments	(894,000)	-	-	-	-	-	-	(1,371,000)
Changes in proportionate share	-	-	-	-	449,139	(455,092)	-	-
Net change in total OPEB liability	$ 32,000	$ (1,115,000)	$ (2,203,000)	$ 1,471,006	$ 1,659,998	$ 295,996	$ (3,523,000)	$ (246,000)
Total OPEB liability - beginning	12,823,000	13,938,000	16,141,000	14,669,994	13,009,996	12,714,000	16,237,000	16,483,000
Total OPEB liability - ending	$ 12,855,000	$ 12,823,000	$ 13,938,000	$ 16,141,000	$ 14,669,994	$ 13,009,996	$ 12,714,000	$ 16,237,000
Covered-employee payroll	$ 25,263,000	$ 29,122,000	$ 28,797,521	$ 23,778,839	$ 24,433,424	$ 24,752,165	$ 25,671,036	$ 29,273,402
School Board's total OPEB liability as a percentage of covered-employee	50.88%	44.03%	48.40%	67.88%	60.04%	52.56%	49.53%	55.47%

Schedule is intended to show information for 10 years. Additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information - Health Insurance
For the Fiscal Year Ended June 30, 2025

Valuation Date: 7/1/2024
Measurement Date: 7/1/2024

No assets are accumulated in a trust that meets the criteria in GASB 75 to pay related benefits.

Methods and assumptions used to determine OPEB liability:

Actuarial Cost Method	Entry age actuarial cost method
Discount Rate	4.09%
Inflation	2.50%
Healthcare Trend Rate	6.25% for fiscal year end 2025, decreasing 0.25% per year to an ultimate rate of 5.00%
Salary Increase Rates	Service-graded
Retirement Age	The average age at retirement is 62
Mortality Rates	PUB-2010 Amount-Weighted General Mortality Table - Employees with MP-2021 Projected Scale Fully Generational

County of Tazewell, Virginia
Schedule of County's Share of Net OPEB Liability
Group Life Insurance (GLI) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2024

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
Primary Government:					
2024	0.05236%	$ 584,247	$ 13,443,894	4.35%	73.41%
2023	0.05233%	627,609	12,326,763	5.09%	69.30%
2022	0.05204%	626,846	11,323,484	5.54%	67.21%
2021	0.05026%	585,042	10,374,477	5.64%	67.45%
2020	0.04931%	822,430	10,142,757	8.11%	52.64%
2019	0.04975%	809,494	9,750,829	8.30%	52.00%
2018	0.05207%	790,810	9,937,378	7.96%	51.22%
2017	0.05350%	804,781	9,867,602	8.16%	48.86%
Other Component Units:					
2024	0.00756%	$ 84,414	$ 1,942,396	4.35%	73.41%
2023	0.00760%	91,140	1,790,055	5.09%	69.30%
2022	0.00776%	93,444	1,687,992	5.54%	67.21%
2021	0.00794%	92,447	1,638,961	5.64%	67.45%
2020	0.00809%	134,981	1,664,670	8.11%	52.64%
2019	0.00811%	132,042	1,590,522	8.30%	52.00%
2018	0.00805%	122,190	1,535,455	7.96%	51.22%
2017	0.00799%	120,219	1,474,039	8.16%	48.86%
Component Unit School Board-Nonprofessional:					
2024	0.01714%	$ 191,269	$ 4,401,175	4.35%	73.41%
2023	0.01761%	211,199	4,147,656	5.09%	69.30%
2022	0.01760%	211,801	3,826,243	5.54%	67.21%
2021	0.01670%	194,434	3,448,202	5.64%	67.45%
2020	0.01730%	288,375	3,556,386	8.11%	52.64%
2019	0.01805%	293,722	3,537,467	8.30%	52.00%
2018	0.01993%	303,000	3,789,766	8.00%	51.22%
2017	0.02123%	320,000	3,915,089	8.17%	48.86%
Component Unit School Board-Professional:					
2024	0.12141%	$ 1,354,841	$ 31,174,391	4.35%	73.41%
2023	0.12312%	1,476,595	29,002,351	5.09%	69.30%
2022	0.12160%	1,463,940	26,447,857	5.54%	67.21%
2021	0.12210%	1,421,925	25,216,444	5.64%	67.45%
2020	0.12310%	2,054,671	25,337,995	8.11%	52.64%
2019	0.12656%	2,059,468	24,814,371	8.30%	52.00%
2018	0.13578%	2,063,000	25,814,219	7.99%	51.22%
2017	0.14346%	2,159,000	26,462,433	8.16%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Group Life Insurance (GLI) Plan
For the Fiscal Years Ended June 30, 2016 through June 30, 2025

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
Primary Government:					
2025	$ 67,846	$ 67,846	$ -	$ 14,435,359	0.47%
2024	72,597	72,597	-	13,443,894	0.54%
2023	66,565	66,565	-	12,326,763	0.54%
2022	61,147	61,147	-	11,323,484	0.54%
2021	56,021	56,021	-	10,374,477	0.54%
2020	52,744	52,744	-	10,142,757	0.52%
2019	50,703	50,703	-	9,750,829	0.52%
2018	51,673	51,673	-	9,937,378	0.52%
2017	51,312	51,312	-	9,867,602	0.52%
Other Component Units:					
2025	$ 9,288	$ 9,288	$ -	$ 1,976,198	0.47%
2024	10,484	10,484	-	1,942,396	0.54%
2023	9,666	9,666	-	1,790,055	0.54%
2022	9,115	9,115	-	1,687,992	0.54%
2021	8,852	8,852	-	1,638,961	0.54%
2020	8,657	8,657	-	1,664,670	0.52%
2019	8,270	8,270	-	1,590,522	0.52%
2018	7,984	7,984	-	1,535,455	0.52%
2017	7,665	7,665	-	1,474,039	0.52%
Component Unit School Board (nonprofessional):					
2025	$ 21,763	$ 21,763	$ -	$ 4,630,462	0.47%
2024	23,766	23,766	-	4,401,175	0.54%
2023	22,397	22,397	-	4,147,656	0.54%
2022	20,662	20,662	-	3,826,243	0.54%
2021	18,620	18,620	-	3,448,202	0.54%
2020	18,494	18,494	-	3,556,386	0.52%
2019	18,395	18,395	-	3,537,467	0.52%
2018	19,707	19,707	-	3,789,766	0.52%
2017	20,358	20,358	-	3,915,089	0.52%
2016	19,014	19,014	-	3,961,302	0.48%
Component Unit School Board (professional):					
2025	$ 151,941	$ 151,941	$ -	$ 32,327,920	0.47%
2024	168,342	168,342	-	31,174,391	0.54%
2023	156,613	156,613	-	29,002,351	0.54%
2022	142,818	142,818	-	26,447,857	0.54%
2021	136,169	136,169	-	25,216,444	0.54%
2020	131,763	131,763	-	25,337,995	0.52%
2019	129,038	129,038	-	24,814,371	0.52%
2018	134,238	134,238	-	25,814,219	0.52%
2017	137,605	137,605	-	26,462,433	0.52%
2016	127,248	127,248	-	26,510,012	0.48%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available for the County and Other Component Units as the information prior to this time was not allocated in a similar manner. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Group Life Insurance (GLI) Plan
For the Fiscal Year Ended June 30, 2025

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions – The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Teachers

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

Non-Largest Ten Locality Employers - General Employees

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

Non-Largest Ten Locality Employers - Hazardous Duty Employees

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

County of Tazewell, Virginia
Schedule of County of Tazewell School Board's Share of Net OPEB Liability
Teacher Employee Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2017 through June 30, 2024

Date (1)	Employer's Proportion of the Net HIC OPEB Liability (2)	Employer's Proportionate Share of the Net HIC OPEB Liability (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net HIC OPEB Liability as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total HIC OPEB Liability (6)
2024	0.28978%	$ 3,348,837	$ 31,047,034	10.79%	21.82%
2023	0.28968%	3,509,234	28,883,972	12.15%	17.90%
2022	0.28311%	3,536,176	26,386,475	13.40%	15.08%
2021	0.28434%	3,649,701	25,146,532	14.51%	13.15%
2020	0.28770%	3,753,485	25,224,367	14.88%	9.95%
2019	0.29555%	3,869,037	24,794,223	15.60%	8.97%
2018	0.31833%	4,042,000	25,740,658	15.70%	8.08%
2017	0.33488%	4,248,000	26,428,915	16.07%	7.04%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2016 through June 30, 2025

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2025	$ 390,609	$ 390,609	$ -	$ 32,281,705	1.21%
2024	375,669	375,669	-	31,047,034	1.21%
2023	349,496	349,496	-	28,883,972	1.21%
2022	319,276	319,276	-	26,386,475	1.21%
2021	304,224	304,224	-	25,146,532	1.21%
2020	302,696	302,696	-	25,224,367	1.20%
2019	297,533	297,533	-	24,794,223	1.20%
2018	316,611	316,611	-	25,740,658	1.23%
2017	293,361	293,361	-	26,428,915	1.11%
2016	280,173	280,173	-	26,431,418	1.06%

County of Tazewell, Virginia
Notes to Required Supplementary Information
Teacher Employee Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2025

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

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

County of Tazewell, Virginia
Schedule of Changes in Net OPEB Liability and Related Ratios
Health Insurance Credit (HIC) Plan
For the Measurement Dates of June 30, 2020 through June 30, 2024

	2024	2023	2022	2021	2020
Total HIC OPEB Liability					
Service cost	$ 3,656	$ 3,764	$ 4,852	$ 5,537	$ -
Interest	35,164	57,823	57,043	52,830	-
Differences between expected and actual experience	(4,510)	(355,173)	(25,007)	-	-
Changes in assumptions	-	-	17,140	19,263	-
Benefit payments	(41,340)	(42,650)	(40,126)	-	782,665
Net change in total pension liability	$ (7,030)	$ (336,236)	$ 13,902	$ 77,630	$ 782,665
Total HIC OPEB Liability - beginning	537,961	874,197	860,295	782,665	-
Total HIC OPEB Liability - ending (a)	$ 530,931	$ 537,961	$ 874,197	$ 860,295	$ 782,665
Plan fiduciary net position					
Contributions - employer	$ 84,694	$ 79,448	$ 61,981	$ 56,225	$ -
Net investment income	14,773	6,882	(430)	7,462	-
Benefit payments	(41,340)	(42,650)	(40,126)	-	-
Administrator charges	(220)	(186)	(152)	(249)	-
Other	1	2	-		
Net change in plan fiduciary net position	$ 57,908	$ 43,496	$ 21,273	$ 63,438	$ -
Plan fiduciary net position - beginning	128,207	84,711	63,438	-	-
Plan fiduciary net position - ending (b)	$ 186,115	$ 128,207	$ 84,711	$ 63,438	$ -
Component Unit School Board's net HIC OPEB liability - ending (a) - (b)	$ 344,816	$ 409,754	$ 789,486	$ 796,857	$ 782,665
Plan fiduciary net position as a percentage of the total HIC OPEB liability	35.05%	23.83%	9.69%	7.37%	0.00%
Covered payroll	$ 4,343,329	$ 4,074,182	$ 3,779,290	$ 3,428,413	$ -
Component Unit School Board's net HIC OPEB liability as a percentage of covered payroll	7.94%	10.06%	20.89%	23.24%	0.00%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Schedule of Employer Contributions
Health Insurance Credit (HIC) Plan
For the Fiscal Years Ended June 30, 2021 through June 30, 2025

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2025	$ 88,855	$ 88,855	$ -	$ 4,556,688	1.95%
2024	84,695	84,695	-	4,343,329	1.95%
2023	79,447	79,447	-	4,074,182	1.95%
2022	61,980	61,980	-	3,779,290	1.64%
2021	56,225	56,225	-	3,428,413	1.64%

Schedule is intended to show information for 10 years. However, additional years will be included as they become available.

County of Tazewell, Virginia
Notes to Required Supplementary Information
Health Insurance Credit (HIC) Plan
For the Fiscal Year Ended June 30, 2025

Changes of benefit terms – There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

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

Other Supplementary Information

Exhibit 32

County of Tazewell, Virginia
Major Capital Projects Fund-County CIP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES				
Intergovernmental:				
Commonwealth	$ 4,417,000	$ 4,417,000	$ 49,536	$ (4,367,464)
Total Revenues	$ 4,417,000	$ 4,417,000	$ 49,536	$ (4,367,464)
EXPENDITURES:				
Current:				
General Government Administration	$ -	$ -	$ 3,000	$ (3,000)
Public Works	898,000	898,000	898,000	-
Community Development	5,220,675	5,220,675	283,184	4,937,491
Total Expenditures	$ 6,118,675	$ 6,118,675	$ 1,184,184	$ 4,934,491
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (1,701,675)	$ (1,701,675)	$ (1,134,648)	$ 567,027
Other Financing Sources (Uses)				
Transfers In	$ 941,350	$ 941,350	$ 941,350	$ -
Total Other Financing Sources (Uses)	$ 941,350	$ 941,350	$ 941,350	$ -
Net Change in Fund Balance	$ (760,325)	$ (760,325)	$ (193,298)	$ 567,027
Fund Balance - Beginning	760,325	760,325	953,125	192,800
Fund Balance - Ending	$ -	$ -	$ 759,827	$ 759,827

Exhibit 33

County of Tazewell, Virginia
Nonmajor Funds
Balance Sheet
June 30, 2025

	Special Revenue Funds
ASSETS	
Cash and Cash Equivalents	$ 3,098,942
Due from Other Funds	30,254
Receivables (Net of Allowance for Uncollectibles):	
Taxes	98,793
Total Assets	$ 3,227,989
FUND BALANCES	
Committed	$ 3,227,989
Total Liabilities and Fund Balances	$ 3,227,989

Exhibit 34

County of Tazewell, Virginia
Nonmajor Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2025

		Special Revenue Funds
REVENUES		
Other Local Taxes	$	1,964,699
Charges for Services		9,662
Total Revenues	$	1,974,361
EXPENDITURES:		
Current:		
Judicial Administration	$	13,575
Public Works		1,516,533
Total Expenditures	$	1,530,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	$	444,253
Other Financing Sources (Uses)		
Transfers In	$	5,000
Transfers Out		(304,950)
Total Other Financing Sources (Uses)	$	(299,950)
Net Change in Fund Balance	$	144,303
Fund Balance - Beginning		3,083,686
Fund Balance - Ending	$	3,227,989

Exhibit 35

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Balance Sheet
June 30, 2025

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Total
ASSETS				
Cash and Cash Equivalents	$ 3,684	$ 3,017,964	$ 77,294	$ 3,098,942
Due from Other Funds	-	30,254	-	30,254
Receivables (Net of Allowance for Uncollectibles):				
Taxes	-	68,150	30,643	98,793
Total Assets	$ 3,684	$ 3,116,368	$ 107,937	$ 3,227,989
FUND BALANCES				
Committed	$ 3,684	$ 3,116,368	$ 107,937	$ 3,227,989
Total Fund Balances	$ 3,684	$ 3,116,368	$ 107,937	$ 3,227,989
Total Liabilities and Fund Balances	$ 3,684	$ 3,116,368	$ 107,937	$ 3,227,989

Exhibit 36

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2025

	Law Library Fund	Coal Road Improvement Fund	Coal Road Economic Development Fund	Total
REVENUES				
Other Local Taxes	$ -	$ 1,402,204	$ 562,495	$ 1,964,699
Charges for Services	9,662	-	-	9,662
Total Revenues	$ 9,662	$ 1,402,204	$ 562,495	$ 1,974,361
EXPENDITURES				
Current:				
Judicial Administration	$ 13,575	$ -	$ -	$ 13,575
Public Works	-	964,369	552,164	1,516,533
Total Expenditures	$ 13,575	$ 964,369	$ 552,164	$ 1,530,108
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,913)	$ 437,835	$ 10,331	$ 444,253
Other Financing Sources (Uses)				
Transfers In	$ 5,000	$ -	$ -	$ 5,000
Transfers Out	-	(304,950)	-	(304,950)
Total Other Financing Sources (Uses)	$ 5,000	$ (304,950)	$ -	$ (299,950)
Net Change in Fund Balance	$ 1,087	$ 132,885	$ 10,331	$ 144,303
Fund Balance - Beginning	2,597	2,983,483	97,606	3,083,686
Fund Balance - Ending	$ 3,684	$ 3,116,368	$ 107,937	$ 3,227,989

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Law Library Fund				Coal Road Improvement Fund			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES								
Other Local Taxes	$ -	$ -	$ -	$ -	$ 1,140,000	$ 1,140,000	$ 1,402,204	$ 262,204
Charges for Services	8,500	8,500	9,662	1,162	-	-	-	-
Total Revenues	$ 8,500	$ 8,500	$ 9,662	$ 1,162	$ 1,140,000	$ 1,140,000	$ 1,402,204	$ 262,204
EXPENDITURES:								
Current:								
Judicial Administration	$ 8,500	$ 13,575	$ 13,575	$ -	$ -	$ -	$ -	$ -
Public Works	-	-	-	-	890,873	1,060,373	964,369	96,004
Total Expenditures	$ 8,500	$ 13,575	$ 13,575	$ -	$ 890,873	$ 1,060,373	$ 964,369	$ 96,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ -	$ (5,075)	$ (3,913)	$ 1,162	$ 249,127	$ 79,627	$ 437,835	$ 358,208
Other Financing Sources (Uses)								
Transfers In	$ -	$ 5,075	$ 5,000	$ (75)	$ -	$ -	$ -	$ -
Transfers Out	-	-	-	-	(304,950)	(304,950)	(304,950)	-
Total Other Financing Sources (Uses)	$ -	$ 5,075	$ 5,000	$ (75)	$ (304,950)	$ (304,950)	$ (304,950)	$ -
Net Change in Fund Balance	$ -	$ -	$ 1,087	$ 1,087	$ (55,823)	$ (225,323)	$ 132,885	$ 358,208
Fund Balance - Beginning	-	-	2,597	2,597	55,823	225,323	2,983,483	2,758,160
Fund Balance - Ending	$ -	$ -	$ 3,684	$ 3,684	$ -	$ -	$ 3,116,368	$ 3,116,368

Exhibit 37

County of Tazewell, Virginia
Nonmajor Special Revenue Funds
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Coal Road Economic Development Fund				Total			
	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)	Original	Final	Actual Amounts	Variance with Final Budget Pos (Neg)
REVENUES								
Other Local Taxes	$ 500,000	$ 500,000	$ 562,495	$ 62,495	$ 1,640,000	$ 1,640,000	$ 1,964,699	$ 324,699
Charges for Services	-	-	-	-	8,500	8,500	9,662	1,162
Total Revenues	$ 500,000	$ 500,000	$ 562,495	$ 62,495	$ 1,648,500	$ 1,648,500	$ 1,974,361	$ 325,861
EXPENDITURES:								
Current:								
Judicial Administration	$ -	$ -	$ -	$ -	$ 8,500	$ 13,575	$ 13,575	$ -
Public Works	507,000	552,165	552,164	1	1,397,873	1,612,538	1,516,533	96,005
Total Expenditures	$ 507,000	$ 552,165	$ 552,164	$ 1	$ 1,406,373	$ 1,626,113	$ 1,530,108	$ 96,005
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (7,000)	$ (52,165)	$ 10,331	$ 62,496	$ 242,127	$ 22,387	$ 444,253	$ 421,866
Other Financing Sources (Uses)								
Transfers In	$ -	$ -	$ -	$ -	$ -	$ 5,075	$ 5,000	$ (75)
Transfers Out	-	-	-	-	(304,950)	(304,950)	(304,950)	-
Total Other Financing Sources (Uses)	$ -	$ -	$ -	$ -	$ (304,950)	$ (299,875)	$ (299,950)	$ (75)
Net Change in Fund Balance	$ (7,000)	$ (52,165)	$ 10,331	$ 62,496	$ (62,823)	$ (277,488)	$ 144,303	$ 421,791
Fund Balance - Beginning	7,000	52,165	97,606	45,441	62,823	277,488	3,083,686	2,806,198
Fund Balance - Ending	$ -	$ -	$ 107,937	$ 107,937	$ -	$ -	$ 3,227,989	$ 3,227,989

Exhibit 38

County of Tazewell, Virginia
Combining Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Special Welfare Funds	Local Sales Tax Fund	Total
ASSETS			
Cash and cash equivalents	$ 179,304	$ -	$ 179,304
Due from other governments	-	286,814	286,814
Total Assets	$ 179,304	$ 286,814	$ 466,118
LIABILITIES			
Sales tax due to Towns	$ -	$ 286,814	$ 286,814
NET POSITION			
Restricted for:			
Social services clients	$ 179,304	$ -	$ 179,304
Total Net Position	$ 179,304	$ -	$ 179,304

Exhibit 39

County of Tazewell, Virginia
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2025

	Custodial Funds		
	Special Welfare Funds	Local Sales Tax Fund	Total
ADDITIONS			
Contributions:			
Expenditure reimbursement	$ 59,250	$ -	$ 59,250
Sales tax collections for other governments	-	1,637,086	1,637,086
Interest	11	-	11
Total contributions	$ 59,261	$ 1,637,086	$ 1,696,347
DEDUCTIONS:			
Special welfare payments	$ 11,763	$ -	$ 11,763
Payments of sales tax to other governments		1,637,086	1,637,086
Total deductions	$ 11,763	$ 1,637,086	$ 1,648,849
Net increase (decrease) in fiduciary net position	$ 47,498	$ -	$ 47,498
Net position, beginning	131,806	-	131,806
Net position, ending	$ 179,304	$ -	$ 179,304

County of Tazewell, Virginia
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2025

	School Operating Fund	School Activity Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 24,971,540	$ 1,468,716	$ 26,440,256
Accounts Receivable	301,217	12,251	313,468
Due from Primary Government	-	29,616	29,616
Due from Other Governmental Units	2,796,998	-	2,796,998
Prepaid items	1,042,834	-	1,042,834
Total Assets	$ 29,112,589	$ 1,510,583	$ 30,623,172
LIABILITIES			
Accounts Payable	$ 1,035,441	$ 18,703	$ 1,054,144
Accrued Wages Payable	3,872,079	-	3,872,079
Accrued Health Claims	769,154	-	769,154
Due to Primary Government	6,111,703	-	6,111,703
Unearned Revenue	895,412	-	895,412
Total Liabilities	$ 12,683,789	$ 18,703	$ 12,702,492
FUND BALANCE			
Nonspendable	$ 1,042,834	$ -	$ 1,042,834
Restricted	7,614,805	-	7,614,805
Committed	7,771,161	1,491,880	9,263,041
Total Fund Balances	$ 16,428,800	$ 1,491,880	$ 17,920,680
Total Liabilities and Fund Balances	$ 29,112,589	$ 1,510,583	$ 30,623,172

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:			
Total fund balances - per above			$ 17,920,680
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.			
Capital assets, not being depreciated/amortized		$ 16,354,257	
Capital assets, net of accumulated depreciation/amortization		31,199,678	47,553,935
Deferred outflows of resources are not available to pay for current-period expenditures and, therefore, are not reported in the funds.			
Pension related items		$ 11,177,481	
OPEB related items		2,654,059	13,831,540
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds			
Net OPEB liabilities		$ (18,094,763)	
Compensated absences		(1,593,535)	
Net pension liabilities		(33,045,180)	(52,733,478)
Deferred inflows of resources are not due and payable in the current period, and, therefore, are not reported in the funds.			
Pension related items		$ (5,249,014)	
OPEB related items		(2,829,139)	(8,078,153)
Net Position of governmental activities - component unit school board			$ 18,494,524

Exhibit 41

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2025

	School Operating Fund	School Activity Fund	Total
REVENUES			
Revenue from Use of Money and Property	$ 248,098	$ -	$ 248,098
Charges for Services	611,005	1,092,129	1,703,134
Miscellaneous	403,547	1,097,229	1,500,776
Recovered Costs	429,469	-	429,469
Intergovernmental:			
Local Government	18,937,742	-	18,937,742
Commonwealth	59,250,177	-	59,250,177
Federal Government	9,096,666	-	9,096,666
Total Revenues	$ 88,976,704	$ 2,189,358	$ 91,166,062
EXPENDITURES:			
Current:			
Education	$ 92,345,138	$ 1,936,337	$ 94,281,475
Total Expenditures	$ 92,345,138	$ 1,936,337	$ 94,281,475
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (3,368,434)	$ 253,021	$ (3,115,413)
Net Change in Fund Balance	$ (3,368,434)	$ 253,021	$ (3,115,413)
Fund Balance - Beginning	19,797,234	1,238,859	21,036,093
Fund Balance - Ending	$ 16,428,800	$ 1,491,880	$ 17,920,680
Amounts reported for governmental activities in the Statement of Activities (Exhibit 2) are different because:			
Net change in fund balance - total governmental funds - per above			$ (3,115,413)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These are the details of items supporting this adjustment:			
Capital outlays		$ 9,570,048	
Depreciation expense		(2,683,833)	6,886,215
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditure in governmental funds.			
Change in compensated absences		$ (153,292)	
Change in OPEB related items		2,339,924	
Change in pension related items		710,784	2,897,416
Change in net position of governmental funds - component unit school board			$ 6,668,218

Exhibit 42

County of Tazewell, Virginia
Discretely Presented Component Unit-School Board
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2025

	Budget Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Pos (Neg)
Revenue from Use of Money and Property	$ 248,000	$ 248,000	$ 248,098	$ 98
Charges for Services	704,337	704,337	611,005	(93,332)
Miscellaneous	404,009	404,009	403,547	(462)
Recovered Costs	322,500	322,500	429,469	106,969
Intergovernmental:				
Local Government	16,788,402	16,788,402	18,937,742	2,149,340
Commonwealth	58,747,544	58,747,544	59,250,177	502,633
Federal Government	9,055,580	9,055,580	9,096,666	41,086
Total Revenues	$ 86,270,372	$ 86,270,372	$ 88,976,704	$ 2,706,332
EXPENDITURES				
Current:				
Education	$ 107,120,844	$ 107,120,844	$ 92,345,138	$ 14,775,706
Total Expenditures	$ 107,120,844	$ 107,120,844	$ 92,345,138	$ 14,775,706
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ (20,850,472)	$ (20,850,472)	$ (3,368,434)	$ 17,482,038
Other Financing Sources (Uses)				
Transfers In	$ (1,050,000)	$ (1,050,000)	$ -	$ 1,050,000
Net Change in Fund Balance	$ (21,900,472)	$ (21,900,472)	$ (3,368,434)	$ 18,532,038
Fund Balance - Beginning	21,900,472	21,900,472	19,797,234	(2,103,238)
Fund Balance - Ending	$ -	$ -	$ 16,428,800	$ 16,428,800

County of Tazewell, Virginia
Combining Statement of Net Position
Other Component Units
June 30, 2025

	Public Service Authority	Industrial Development Authority	Airport Authority	Total
ASSETS				
Cash and cash equivalents	$ 4,641,256	$ 536,551	$ 94,120	$ 5,271,927
Receivables (net of allowance for uncollectibles):				
Accounts receivable	1,082,810	-	884	1,083,694
Notes receivable	367,189	958,780	-	1,325,969
Leases receivable	-	1,543,157	-	1,543,157
Rent receivable	-	8,436	-	8,436
Assets held for sale	-	2,564,058	-	2,564,058
Due from other governmental units	125,900	-	960	126,860
Inventory	142,628	-	23,360	165,988
Prepaid items	50,960	-	8,507	59,467
Restricted assets:				
Cash and cash equivalents	203,150	-	-	203,150
Capital assets not being depreciated/amortized	2,166,749	16,939,097	1,417,203	20,523,049
Capital assets, net of accumulated deprecation/amortization	64,817,981	6,462,518	2,955,943	74,236,442
Total assets	$ 73,598,623	$ 29,012,597	$ 4,500,977	$ 107,112,197
DEFERRED OUTFLOWS OF RESOURCES				
Pension related items	$ 338,471	$ -	$ 2,355	$ 340,826
OPEB related items	54,875	-	286	55,161
Total deferred outflows of resources	$ 393,346	$ -	$ 2,641	$ 395,987
LIABILITIES				
Accounts payable	$ 201,306	$ 208,422	$ 10,623	$ 420,351
Accounts payable - construction projects	46,652	-	-	46,652
Accrued wages	68,582	-	940	69,522
Customers' deposits	203,150	-	-	203,150
Accrued interest payable	82,592	-	422	83,014
Due to primary government	99,332	-	-	99,332
Unearned Revenue	446,204	-	-	446,204
Short-term loan payable	-	-	100,000	100,000
Long-term liabilities:				
Due within one year	2,486,534	107,842	12,220	2,606,596
Due in more than one year	25,339,829	4,051,087	168,293	29,559,209
Total liabilities	$ 28,974,181	$ 4,367,351	$ 292,498	$ 33,634,030
DEFERRED INFLOWS OF RESOURCES				
Pension related items	$ 254,329	$ -	$ 10,638	$ 264,967
OPEB related items	404,607	-	249	404,856
Lease related	-	1,469,155	-	1,469,155
Total deferred inflows of resources	$ 658,936	$ 1,469,155	$ 10,887	$ 2,138,978
NET POSITION				
Net investment in capital assets	$ 40,926,096	$ 19,260,380	$ 4,206,668	$ 64,393,144
Unrestricted (deficit)	3,432,756	3,915,711	(6,435)	7,342,032
Total Net Position	$ 44,358,852	$ 23,176,091	$ 4,200,233	$ 71,735,176

County of Tazewell, Virginia
Combining Statement of Activities
Other Component Units
For the Fiscal Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Component Unit: Public Service Authority	Component Unit: Industrial Development Authority	Component Unit: Airport Authority	Component Unit: Total
OTHER COMPONENT UNITS:								
Public Service Authority	$ 10,349,812	$ 8,948,899	$ -	$ 279,981	$ (1,120,932)	$ -	$ -	$ (1,120,932)
Industrial Development Authority	1,041,295	429,427	101,875	-	-	(509,993)	-	(509,993)
Airport Authority	595,210	39,902	158,650	127,964	-	-	(268,694)	(268,694)
Total other component units	$ 11,986,317	$ 9,418,228	$ 260,525	$ 407,945	$ (1,120,932)	$ (509,993)	$ (268,694)	$ (1,899,619)
General revenues:								
Unrestricted revenues from use of money					$ 176,021	$ 30,756	$ -	$ 206,777
Miscellaneous					391,263	51,279	5,158	447,700
Payments from Tazewell County					1,000,171	304,585	-	1,304,756
Total general revenues					$ 1,567,455	$ 386,620	$ 5,158	$ 1,959,233
Change in net position					$ 446,523	$ (123,373)	$ (263,536)	$ 59,614
Net position - beginning					43,912,329	23,299,464	4,463,769	71,675,562
Net position - ending					$ 44,358,852	$ 23,176,091	$ 4,200,233	$ 71,735,176

STATISTICAL INFORMATION

Table 1

County of Tazewell, Virginia
Government-wide Expenses by Function
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education	Parks, Recreation, and Cultural	Community Development	Interest on Long-Term Debt	Landfill	Total
2015-16	$ 5,951,692	$ 3,173,371	$ 13,873,649	$ 4,493,410	$ 8,152,624	$ 13,353,326	$ 1,165,905	$ 1,099,152	$ 320,679	$ 1,926,065	$ 53,509,873
2016-17	5,426,841	3,190,221	14,237,930	3,686,198	8,470,019	13,273,962	1,336,454	1,139,934	654,959	2,000,193	53,416,711
2017-18	3,796,817	2,874,446	15,144,377	2,963,089	8,731,480	12,056,621	2,145,145	1,322,293	627,138	2,315,958	51,977,364
2018-19	3,205,172	2,907,411	15,812,040	3,044,245	9,367,370	10,620,057	1,852,831	1,007,607	565,080	2,522,917	50,904,730
2019-20	3,328,911	2,082,005	11,806,175	3,349,392	11,376,114	12,542,961	3,266,404	1,359,609	773,150	2,768,180	52,652,901
2020-21	2,880,516	3,064,793	13,421,241	3,018,966	16,152,768	12,798,276	1,950,726	3,210,361	678,188	3,757,368	60,933,203
2021-22	6,451,189	3,160,810	13,934,972	2,857,235	12,794,696	11,430,568	2,394,880	1,491,048	426,577	3,892,660	58,834,635
2022-23	4,170,908	3,314,581	15,712,788	3,659,106	12,711,013	13,483,163	2,725,520	649,378	432,099	4,916,955	61,775,511
2023-24	4,394,632	3,420,912	16,620,981	3,193,836	13,798,528	10,174,433	2,277,165	1,070,447	409,475	3,107,096	58,467,505
2024-25	3,866,884	3,637,711	17,294,047	4,079,995	12,943,756	19,069,224	2,172,856	1,460,314	335,663	6,091,737	70,952,187

Table 2

County of Tazewell, Virginia
Government-wide Revenues
Last Ten Fiscal Years

Fiscal Year	Program Revenues		General Revenues					
	Charges for Services	Operating Grants and Contributions	General Property Taxes	Other Local Taxes	Unrestricted Revenues from Use of Money	Miscellaneous	Grants and Contributions Not Restricted to Specific Programs	Total
2015-16	$ 1,071,528	$ 13,190,909	$ 26,226,424	$ 6,901,746	$ 329,816	$ 447,548	$ 3,728,032	$ 51,896,003
2016-17	891,969	13,149,277	24,906,174	7,605,273	329,599	591,915	3,659,505	51,133,712
2017-18	1,416,491	12,506,228	23,661,693	7,701,876	337,777	98,340	3,498,665	49,221,070
2018-19	1,760,458	13,526,882	24,922,845	7,754,175	341,361	97,593	3,514,228	51,917,542
2019-20	1,321,084	14,241,460	24,445,200	8,520,826	371,999	126,469	3,542,497	52,569,535
2020-21	1,625,009	21,661,030	25,528,918	8,483,320	283,867	202,675	3,433,026	61,217,845
2021-22	1,347,845	18,688,834	33,619,972	10,344,261	300,473	2,763,382	3,461,777	70,526,544
2022-23	1,886,281	18,614,578	26,583,248	12,038,847	327,668	489,669	4,013,396	63,953,687
2023-24	1,826,025	21,873,867	28,328,493	12,206,994	756,813	1,950,759	4,159,473	71,102,424
2024-25	1,579,784	18,418,833	31,094,008	12,251,873	729,531	499,497	4,477,222	69,050,748

County of Tazewell, Virginia
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years

Fiscal Year	General Government Administration	Judicial Administration	Public Safety	Public Works	Health and Welfare	Education (2)	Parks, Recreation, and Cultural	Community Development	Non-Departmental	Debt Service	Total
2015-16	$ 6,183,097	$ 3,218,821	$ 14,228,870	$ 5,127,796	$ 8,317,691	$ 60,723,862	$ 1,420,994	$ 980,731	$ 619,775	$ 2,139,823	$ 102,961,460
2016-17	5,640,127	3,132,105	14,778,822	3,314,163	8,362,506	57,145,016	1,342,090	973,789	338,815	4,164,434	99,191,867
2017-18	4,457,149	2,340,575	15,504,643	2,628,755	8,715,225	56,961,881	1,388,303	1,297,301	12,409	3,565,698	96,871,939
2018-19	3,581,451	2,324,839	16,016,826	3,272,940	9,300,544	56,311,615	1,326,288	975,468	96,178	3,649,331	96,855,480
2019-20	3,676,369	2,207,052	12,976,007	3,192,500	11,255,391	57,436,854	2,684,526	1,341,710	142,518	3,257,185	98,170,112
2020-21	3,776,948	3,392,609	15,067,491	2,918,140	16,270,756	62,169,830	1,411,144	3,466,051	65,871	3,182,684	111,721,524
2021-22	6,792,029	2,705,894	14,771,370	2,807,800	13,484,808	70,393,255	1,887,116	1,425,598	512,910	3,117,546	117,898,326
2022-23	5,057,725	2,962,858	17,068,195	3,627,634	13,103,478	77,874,689	2,157,737	1,490,840	192,490	2,922,399	126,458,045
2023-24	5,641,576	3,000,613	17,752,985	3,179,132	14,119,118	87,478,003	1,819,522	1,537,444	45,272	2,370,216	136,943,881
2024-25	5,248,424	3,142,238	18,956,982	4,040,607	13,463,453	94,412,957	1,692,271	1,456,606	360,903	2,379,134	145,153,575

(1) Includes general, special revenue funds, and capital project funds of the primary government and its discretely presented component unit - school board
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 4

County of Tazewell, Virginia
General Governmental Revenues by Source (1)
Last Ten Fiscal Years

Fiscal Year	General Property Taxes	Other Local Taxes	Permits, Privilege Fees, Regulatory Licenses	Fines and Forfeitures	Revenue from the Use of Money and Property	Charges for Services	Miscellaneous	Recovered Costs	Inter-governmental	Total
2015-16	$ 24,474,804	$ 6,901,746	$ 331,782	$ 52,080	$ 354,381	$ 1,004,989	$ 522,481	$ 1,204,894	$ 60,599,417	$ 95,446,574
2016-17	24,605,026	7,605,273	175,550	63,875	337,299	1,521,353	302,798	2,158,735	62,406,844	99,176,753
2017-18	24,501,490	7,701,876	229,706	52,808	342,874	2,070,380	127,059	1,736,386	60,305,021	97,067,600
2018-19	24,666,410	7,754,175	168,725	45,217	346,067	2,187,402	108,410	2,459,595	62,477,730	100,213,731
2019-20	24,236,934	8,520,826	161,334	31,217	374,924	1,330,668	133,220	2,271,139	64,470,584	101,530,846
2020-21	25,600,311	8,483,320	194,352	39,202	282,333	1,179,623	950,485	2,680,155	76,989,144	116,398,925
2021-22	33,291,477	10,344,261	175,997	44,935	292,984	1,620,008	2,095,785	2,882,172	76,389,306	127,136,925
2022-23	26,226,980	12,038,864	212,492	55,739	625,130	2,003,856	2,190,734	2,320,561	89,721,628	135,395,984
2023-24	28,050,665	12,206,994	208,698	9,835	1,051,547	2,029,883	2,165,296	2,831,764	97,383,214	145,937,896
2024-25	30,899,894	12,251,873	230,056	48,283	1,212,271	1,872,358	2,161,193	3,794,695	91,242,898	143,713,521

(1) Includes general, special revenue funds, and capital projects funds of the primary government and its discretely presented component unit - school board.
(2) Excludes contributions from Primary Government to Discretely Presented Component Unit - School Board

Table 5

County of Tazewell, Virginia
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year	Total Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected	Delinquent Tax Collections (1,2)	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes (1)	Percent of Delinquent Taxes to Tax Levy
2015-16	$ 26,633,971	$ 25,583,198	96.05%	$ 1,049,309	$ 26,632,507	99.99%	$ 2,065,848	7.76%
2016-17	26,083,174	25,791,783	98.88%	951,614	26,743,397	102.53%	2,258,280	8.66%
2017-18	25,775,840	25,419,900	98.62%	1,161,594	26,581,494	103.13%	2,345,758	9.10%
2018-19	26,598,519	25,503,905	95.88%	818,948	26,322,853	98.96%	2,609,632	9.81%
2019-20	26,631,158	24,963,150	93.74%	1,004,003	25,967,153	97.51%	3,081,946	11.57%
2020-21	27,415,987	26,296,611	95.92%	1,033,808	27,330,419	99.69%	3,014,810	11.00%
2021-22 (3)	35,790,333	33,762,216	94.33%	1,184,854	34,947,070	97.64%	3,465,995	9.68%
2022-23	28,953,216	26,704,401	92.23%	1,297,240	28,001,641	96.71%	3,823,339	13.21%
2023-24	30,419,281	28,315,607	93.08%	1,482,839	29,798,446	97.96%	4,176,335	13.73%
2024-25	33,920,730	30,703,044	90.51%	1,856,854	32,559,898	95.99%	4,391,620	12.95%

(1) Excludes penalty and interest.
(2) Does not include land redemptions.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 6

County of Tazewell, Virginia
Assessed Value of Taxable Property (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property and Mobile Home	Machinery and Tools	Merchants' Capital	Public Service (2)	Total
2015-16	$ 2,663,296,800	$ 433,577,251	$ 109,308,261	$ 23,703,017	$ 182,456,119	$ 3,412,341,448
2016-17	2,653,393,750	434,951,196	85,434,736	22,026,809	186,984,542	3,382,791,033
2017-18	2,652,574,550	426,879,741	75,498,859	20,728,800	210,192,345	3,385,874,295
2018-19	2,626,363,975	430,906,347	70,123,200	20,868,400	231,089,717	3,379,351,639
2019-20	2,608,139,775	437,842,645	59,864,000	21,279,980	265,251,375	3,392,377,775
2020-21	2,621,130,200	446,169,285	70,396,500	25,289,540	276,925,696	3,439,911,221
2021-22 (3)	3,929,963,350	474,443,155	62,167,300	19,358,050	414,963,436	4,900,895,291
2022-23	2,607,150,600	553,114,772	65,151,700	21,458,000	264,370,069	3,511,245,141
2023-24	2,900,909,287	535,852,090	57,940,500	29,077,950	247,508,853	3,771,288,680
2024-25	3,190,450,788	594,226,210	79,433,600	21,048,500	276,572,819	4,161,731,917

(1) Assessments at 100% of fair market value.
(2) Assessed values are established by the State Corporation Commission.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 7

County of Tazewell, Virginia
Property Tax Rates (1)
Last Ten Fiscal Years

Fiscal Year	Real Estate	Personal Property	Machinery and Tools	Merchants Capital	Public Service Real Estate	Public Service Personal Property
2015-16	$ 0.55	$ 2.00	$ 2.00	$ 3.80	$ 0.55	$ 2.00
2016-17	0.55	2.00	2.00	3.80	0.55	2.00
2017-18	0.55	2.00	2.00	3.80	0.55	2.00
2018-19	0.58	2.00	2.00	3.80	0.58	2.00
2019-20	0.58	2.00	2.00	3.80	0.58	2.00
2020-21	0.58	2.00	2.00	4.30	0.58	2.00
2021-22	0.58	2.00	2.00	4.30	0.58	2.00
2022-23	0.58	2.00	2.00	4.30	0.58	2.00
2023-24	0.58	2.00	2.00	4.30	0.58	2.00
2024-25	0.58	2.00	2.00	4.30	0.58	2.00

(1) Per $100 of assessed value.

Table 8

County of Tazewell, Virginia
Ration of Net General Obligation Bonded Debt to Assessed Value and
Net General Obligation Bonded Debt Per Capita
Last Ten Fiscal Years

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2015-16	45,078	$ 3,412,341,448	$ 7,237,855	0.21%	$ 161
2016-17	45,078	3,382,791,033	6,276,668	0.19%	139
2017-18	45,078	3,385,874,295	5,537,635	0.16%	123
2018-19	45,078	3,379,351,639	5,025,378	0.15%	111
2019-20	45,078	3,392,377,775	4,349,036	0.13%	96
2020-21	40,429	3,439,911,221	3,808,109	0.11%	94
2021-22 (3)	39,925	4,900,895,291	3,247,070	0.07%	81
2022-23	39,925	3,511,245,141	2,670,363	0.08%	67
2023-24	39,925	3,771,288,680	2,172,404	0.06%	54
2024-25	38,875	4,161,731,917	1,657,572	0.04%	43

(1) Bureau of the Census.
(2) Includes all long-term general obligation bonded debt and Literary Fund loans.
Excludes revenue bonds, leases, subscriptions and compensated absences.
(3) During fiscal year 2022, the County started twice year collections for real estate taxes.

Table 9

County of Tazewell, Virginia
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Governmental Expenditures
Last Ten Fiscal Years

Fiscal Year	Principal	Interest	Total Debt Service (1)	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2015-16	$ 544,334	$ 364,102	$ 908,436	$ 102,961,460	0.88%
2016-17	1,691,187	1,004,878	2,696,065	99,191,867	2.72%
2017-18	1,499,033	844,279	2,343,312	96,871,939	2.42%
2018-19	1,312,257	734,164	2,046,421	96,855,480	2.11%
2019-20	1,516,342	748,157	2,264,499	98,170,112	2.31%
2020-21	1,546,927	718,895	2,265,822	111,721,524	2.03%
2021-22	1,712,039	563,629	2,275,668	117,898,326	1.93%
2022-23	1,857,185	506,583	2,363,768	126,458,045	1.87%
2023-24	1,927,271	442,945	2,370,216	136,943,881	1.73%
2024-25	2,014,783	364,351	2,379,134	145,153,575	1.64%

(1) Includes General Fund of the Primary Government

COMPLIANCE SECTION

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities and Towns,* issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tazewell, Virginia as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County of Tazewell, Virginia's basic financial statements and have issued our report thereon dated March 31, 2026. Our report includes a reference to other auditors who audited the financial statements of Tazewell County School Activity Funds, as described in our report on the County of Tazewell, Virginia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Tazewell, Virginia's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Tazewell, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Tazewell, Virginia's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

County of Tazewell, Virginia's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on County of Tazewell, Virginia's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. County of Tazewell, Virginia's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
March 31, 2026

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of Tazewell, Virginia's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of County of Tazewell, Virginia's major federal programs for the year ended June 30, 2025. County of Tazewell, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, County of Tazewell, Virginia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of County of Tazewell, Virginia and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of County of Tazewell, Virginia's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County of Tazewell, Virginia's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on County of Tazewell, Virginia's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material

if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County of Tazewell, Virginia's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of Tazewell, Virginia's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County of Tazewell, Virginia's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County of Tazewell, Virginia's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Robinson, Farmer, Cox, Associates

Blacksburg, Virginia
March 31, 2026

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2025

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number			Federal Expenditures
Department of Health and Human Services:					
Pass-through Payments:					
Virginia Department of Social Services:					
Temporary Assistance for Needy Families (TANF)	93.558	0400124/0400125			$ 594,875
MaryLee Allen Promoting Safe and Stable Families Program	93.556	0950123/0950124/0980120			53,024
Refugee and Entrant Assistance State /Replacement Designee Administered Programs	93.566	0500125			1,728
Low-Income Home Energy Assistance	93.568	0600424/0600425			118,780
CCDF Cluster:					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	0760124/0760125			117,055
Stephanie Tubbs Jones Child Welfare Services Program	93.645	0900123/0900124			2,027
Foster Care Title IV-E	93.658	1100124/1100125			416,808
Adoption Assistance	93.659	1120124/1120125			1,280,534
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	9150123/9150124			5,529
Children's Health Insurance Program	93.767	0540124/0540125			10,730
Medicaid Cluster:					
Medical Assistance Program	93.778	1200124/1200125			840,474
Guardianship Assistance	93.090	1110124/1110125			32,655
Title IV-E Prevention Program	93.472	1140124/1140125			17,020
Social Services Block Grant	93.667	1000124/1000125		$ 540,184	
Virginia Office of Children's Services:					
Social Services Block Grant	93.667	unknown		30,065	570,249
Total Department of Health and Human Services					$ 4,061,488
Department of Agriculture:					
Pass-through Payments:					
Child Nutrition Cluster:					
Virginia Department of Education:					
School Breakfast Program	10.553	APE402530000		$ 773,044	
National School Lunch Program	10.555	APE402540000	$ 2,308,271		
Virginia Department of Agriculture:					
National School Lunch Program (Food Commodities)	10.555	Unknown	359,297	2,667,568	
Summer Food Service Program for Children	10.559	APE603020000/APE603030000		17,221	
Summer Food Service Program for Children (SFSPC) (Food Commodities)	10.559	Unknown		800	$ 3,458,633
Virginia Department of Education:					
Forest Service Schools and Roads Cluster:					
Schools and Roads - Grants to States	10.665	APE438410000			1,786
Virginia Department of Social Services:					
SNAP Cluster:					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	0010124/0010125/0030124/0030125/0040124/0040125/0050124/0050125			994,960
Virginia Department of Education:					
Child and Adult Care Food Program (CACFP)	10.558	APE700270000/APE700280000			1,301
Total Department of Agriculture					$ 4,456,680
Department of Labor:					
Direct Payments:					
WIOA Dislocated Worker National Reserve Demonstration Grants	17.280	Not applicable			$ 181,525
Department of Justice:					
Pass-through Payments:					
Virginia Department of Criminal Justice Services:					
Crime Victim Assistance	16.575	15POVC22GG00681ASSI			$ 93,275
Violence Against Women Formula Grants	16.588	15JOVW23GG00605STOP/15JOVW24GG00546STOP			27,584
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019MUBX0026			67,530
Total Department of Justice					$ 188,389
Department of Transportation:					
Pass-through Payments:					
Virginia Department of Motor Vehicles:					
Alcohol Open Container Requirements	20.607	ENF_AL-2024-54163-24163/ENF_AL-2025-55313-25313			$ 13,054
Highway Safety Cluster:					
State and Community Highway Safety	20.600	BOP-2024-54164-24164/BSC-2024-54166-24166/BPT-2025-55311-25311			19,842
Virginia Department of Conservation and Recreation:					
Recreational Trails Program	20.219	NRT-21FY(001)			1,386
Total Department of Transportation					$ 34,282
Department of Treasury:					
Pass-through Payments:					
Virginia Department of Education:					
COVID-19 - Coronavirus State and Local Recovery Funds	21.027	APE452900000			$ 29,512

County of Tazewell, Virginia
Schedule of Expenditures of Federal Awards (continued)
For the Fiscal Year Ended June 30, 2025

Federal Grantor/State Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number		Federal Expenditures
Department of Education:				
Pass-through Payments:				
Virginia Department of Education:				
Title I Grants to Local Educational Agencies	84.010	APE429010000		$ 2,669,562
Special Education Cluster:				
Special Education Grants to States	84.027	APE430710000	$ 1,603,760	
Special Education Preschool Grants	84.173	APE625210000	57,539	1,661,299
Rural Education	84.358	APE434810000		262,760
Supporting Effective Instruction State Grant (formerly Improving Teacher Quality State Grants)	84.367	APE614800000		419,072
Student Support and Academic Enrichment Program	84.424	APE602810000/APE601550000		230,114
Education Stabilization Fund:				
COVID-19: American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	APE501930000/APE411120000/APE501830000	$ 247,374	
COVID-19: American Rescue Plan - Education for Homeless Children and Youth	84.425W	Unknown	21,625	268,999
English Language Acquisition State Grants; Title III, Part A	84.365A	Unknown		879
Total Department of Education				$ 5,512,685
Total Expenditures of Federal Awards				$ 14,464,561

Notes to Schedule of Expenditures of Federal Awards

Note 1 -- Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal awards of the County of Tazewell, Virginia under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County of Tazewell, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Tazewell, Virginia.

Note 2 -- Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.
(2) Pass-through entity identifying numbers are presented where available.
(3) The County did not elect to use the 15 percent de minimis indirect cost rate allowed under Uniform Guidance.

Note 3 -- Food Distribution

Nonmonetary assistance is reported in the schedule at the fair market value of commodities received and disbursed.

Note 4 -- Subrecipients

No awards were passed through to subrecipients.

Notes to Schedule of Expenditures of Federal Awards (continued)

Note 5 -- Outstanding Balance of Federal Loans

The County did not have any loans or loan guarantees which are subject to reporting requirements for the current year.

Note 6 -- Relationship to the Financial Statements:

Federal expenditures, revenues and capital contributions are reported in the County's basic financial statements as follows:

Intergovernmental revenues per the basic financial statements:	
Primary Government:	
General Fund	$ 22,846,519
Less: Revenue from the Commonwealth	(17,441,480)
Less: Payment in lieu of taxes	(37,144)
Total Primary Government	$ 5,367,895
Component Unit School Board:	
School Operating Fund	$ 9,096,666
Total expenditures of federal awards per basic financial statements	$ 14,464,561

County of Tazewell, Virginia

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No

Identification of major programs:

Federal Assistance Listing #	Name of Federal Program or Cluster
84.010	Title I Grants to Local Educational Agencies
93.558	Temporary Assistance for Needy Families
10.553/10.555/10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

2025-001 (Material Weakness)

Criteria:	An auditee should have sufficient controls in place to produce financial statements in accordance with applicable standards.
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Effect:	There is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected by the County's internal controls over financial reporting.
Cause:	The County does not have proper controls in place to detect and correct adjustments in closing their year end financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Management's Response:	The County will review the auditors' proposed audit adjustments for the fiscal year and will develop a plan of action to ensure that all adjusting entries are made prior to final audit fieldwork next year.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

County of Tazewell, Virginia

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2025

2024-001	
Condition:	The financial statements as presented for audit, did not contain all necessary adjustments to comply with generally accepted accounting principles (GAAP). As such, there were proposed adjustments that were material to the financial statements.
Recommendation:	The County should review the auditors' proposed audit adjustments for the fiscal year and develop a plan to ensure the trial balances and related schedules are accurately presented for audit.
Current Status:	Finding 2024-001 was repeated in the current year as 2025-001.

2024-002	
Condition:	The School Board is not submitting reimbursement requests for federal grant programs in a timely manner.
Recommendation:	The School Board should review its processes in an effort to gain efficiencies with the current staff to ensure that reimbursement requests are filed timely.
Current Status:	Finding 2024-002 was resolved in the current year.

Agreement between the Appalachian Basketball Officials Association and the Tazewell County School System

Parties: The Parties to this agreement are the Appalachian Basketball Officials Association (ABOA) and the Tazewell County School System, which include the following schools:

Graham High School **Richlands High School** **Tazewell High School**

Recitals

WHEREAS, the Parties each have unique roles and responsibilities with regard to the conduct of high school athletic contests, and

WHEREAS the Parties desire to provide for the consistent administration of athletic contest as set forth by the Virginia High School League and the National Federation of High Schools

Now, therefore, in consideration of the mutual covenants and promises contained herein the Parties, intending to be legally bound, hereby agree as follows:

1. **Term of Agreement:** This Agreement shall be in effect from July 1, 2026, to June 30, 2028. Any part of this Agreement may be modified, and upon mutual agreement, in writing, by the Appalachian Basketball Officials Association (ABOA) and the above school district.

2. **Service Area:** The services provided by the ABOA, includes all Junior Varsity and Varsity sports which are provided at the above schools, unless, otherwise noted within this Agreement. Only ABOA/VHSL registered officials are eligible to officiate scheduled contests. School representatives do not have the authority to solicit officials directly for contest. All assignments must be made by and through the ABOA Assignor. Schools are asked to work with the Assignor, regarding the use of newer officials for sub-varsity contest. The ABOA feels that this can be an excellent training tool for these newer officials, which in turn can help fill the needs of the association in the future.

3. **Officials Qualifications** Officials must be registered with the Virginia High School League for the sport of basketball and must be a member of the ABOA as defined in the ABOA By-Laws.

4. **Necessary Information:** The attachments collectively (Exhibit A) list information pertinent:
    a. Assignors Contact Information and Assigning Fee
    b. Number of officials assigned to the contest.
    c. Type of contest(s) and the required payment

External

5. **Exempting Officials:** Each school's coach, Boys Varsity and Girls Varsity, can request not to have one (1) particular official officiate any of their contests in that particular sport. This may include home and/or away contests. To exempt an official, the school must send a letter to the Assignor, signed by the principal of the school. This letter should be on a school letterhead and should specifically name the official, and the school year for the requested exemption and a brief description of the reason for the sport of basketball. Exemptions will be honored for post season as well.

6. **Payment of Service:** Payment of the said services shall be made in a timely manner which should not exceed 45 days.

7. **Cancellation/Postponements:** If for any reason a school needs to postpone a contest, they must notify the Assignor as soon as possible. If the cancellation is made the day of contest, the school(s) are required to make a reasonable effort to contact each game official via by text, by phone and by email. In the event an official has not been notified and arrives at the school after the contest has been canceled or postponed the official is entitled to half a game fee.

8. **No Show Penalty:** If a confirmed contest cannot be played due to the lack of assigned officials not showing up due to the failure ABOA Assignor, the school can petition the ABOA Board to consider a monetary penalty of all game fees related to the contest in question. A representative of the school system should attend an ABOA Board meeting and are to provide the board with an itemized list of alleged damages that were dispersed due to the failure of an official to appear at a contest.

9 **Individual School responsibilities:**

i. Provide the names, email addresses and telephone numbers (including cell phone numbers) of the Athletic Administrator (Athletic Director) to the Assignor for each specific sport (girls and boys basketball). All this information is on the Arbiter website but will need to be verified by each school.

ii. Provide schedules as set forth in this agreement. The due dates are provided in the "**Necessary Information:" (Exhibit A)** of this agreement.

iii. Provide schedule changes in writing specifically showing the schedule change (not just another complete schedule), after confirming availability of officials with the Assignor. The ABOA assignor requests that each Athletic Director daily confirm that the upcoming games are on the arbiter schedule and assigned, for your school.

iv. **The Athletic Administrator (or designee) will meet the officials upon arrival at the site and be available throughout the contest.** Contest Management should <u>not</u> be an individual who has a coaching responsibility for the contest.

v. Athletic Administrator (or designee) should have a security plan in place that will maintain a safe environment before, during and after any contest.
vi. Provide adequate dressing facilities.

10 Association/ABOA Board

i. Provide schools with the names, email addresses and telephone numbers (including cell phone numbers) of all officials and an up-to-date list of ABOA board members. All this information is on the Arbiter website.
ii. Confirm coverage of contest through the appropriate software (Arbiter)
iii. Adhere to all conditions as set forth and outlined by the ABOA Board and the VHSL.

11 General Provisions

a. Any other matter not covered in this agreement should be attempted to be resolved by the ABOA Board and a School Representative. In any event, the remainder of this agreement shall remain in effect.
b. Nothing in this agreement shall interfere with the independent judgement and discretion of officials assigned to any given contest.

Signatures

Superintendent of Schools or Designee — Date 5/12/26

ABOA Commissioner and/or designee — Date

External

APPALACHIAN BASKETBALL OFFICIALS ASSOCIATION

2026-2028 CONTRACT

BOYS & GIRLS ATHLETIC CONTESTS (JVG, JVB, VG & VB)

ASSIGNOR INFORMATION

ASSIGNOR'S FEE-$250.00
PLEASE EMAIL SCHEDULES AND MAKE CHECKS PAYABLE TO THE ABOA ASSIGNOR, BRAD CHRISTIAN
426 PAULOWNIA DRIVE/GATE CITY, VA 24251 / BCHRISTIAN1975@GMAIL.COM / 423-534-7623

NUMBER OF REQUIRED OFFICIALS

REGULAR SEASON JV/VARSITY OR VARSITY/VARSITY CONTESTS (3)
NUMBER OF OFFICIALS FOR POST SEASON CONTESTS (3)

PAYMENT FOR OFFICIALS

-PAY PER OFFICIAL-
POST-SEASON CONTESTS-$100.00-DISTRICT/$110.00 REGIONAL
ALL POST SEASON GAMES WILL BE ASSIGNED (3) OFFICIALS AND BILLED AS INDIVIDUAL GAMES.

SCRIMMAGE-6 QUARTER LIMIT-$180.00 (TO BE SPLIT BETWEEN OFFICIALS WORKING)
BENEFIT GAMES-REGULAR GAME FEES APPLY

REGULAR SEASON VARSITY ASSIGNMENTS

-(3) OFFICIAL REQUIREMENT-

CONTEST DESCRIPTION	PAY PER OFFICAL
SINGLE VARSITY CONTEST	$95.00
JV/VARSITY CONTEST	$140.00
VARSITY/VARSITY CONTEST	$160.00
JV/JV/VARSITY CONTEST	$200.00
JV/VARSITY/VARSITY CONTEST	$240.00
JV/JV/VARSITY/VARSITY CONTEST	$280.00

REGULAR SEASON JUNIOR VARSITY (JV) ASSIGNMENTS

-NUMBER OF OFFICIALS LISTED FOR EACH CONTEST-

CONTEST DESCRIPTION	PAY PER OFFICAL
SINGLE JV CONTEST (2 OFFICIALS)	$80.00
SINGLE JV CONTEST (3 OFFICIALS)	$70.00
JV/JV CONTEST (2 OFFICIALS)	$120.00
JV/JV CONTEST (3 OFFICIALS)	$100.00

SUPERINTENDENT/DESIGNEE APPROVAL: _____ ABOA APPROVAL: _____

QUOTE

2023 SOL Social Studies and 2018 SOL Science Programs

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Melanie Lashinski
Tazewell County Public Schools
VA

Bill to:
Tazewell County Public Schools
VA

date: 04-30-2026
order id: 23235
order name: SS23 Tazewell County Public Schools Value Package
PO:

SHIPPING NOTES
Shipping is at 6% to ship on pallets to one location with inside delivery (48-inch opening required) or to a loading dock. The other shipping option to ship to individual schools is at 8.5% to ship in cartons. Five Ponds Press would not be able to ship this order until after July 1, 2026.

CUSTOMER NOTES
This quote is for the 2023 SOL-aligned K-USI Value Package. With this package, Five Ponds Press honors 50% off the list price of the printed student editions when a student license is purchased for every student in a grade level, up to the number of student licenses purchased. Teacher access is free to the teacher website with this quote. Student and teacher access will begin on July 1, 2026, and expire on June 30, 2033. For every 20 printed student editions purchased, one 2-book set of the printed teacher's edition and reproducibles & assessments is free. Also included in this quote is a consumable workbook subscription for K-USI for the July 1, 2026, through June 30, 2033 term. With the consumable workbook subscription, the same quantity ordered on this quote will automatically ship each summer until the summer of 2032 (for use during the 2032-2033 school year). Free PD is included with this quote with one 90-minute Zoom training.

ship on pallets to loading dock: NO
ship on pallets for inside delivery: NO
consignment order: NO

		ISBN #	qty		price		total
	HISTORY AND SOCIAL SCIENCE						
	Student Books						
K	Our World: Our Story 2nd Edition	978-1-935813-17-0	395	@	$ 22.75	=	$ 8,986.25
K	Our World: Our Story eBook 2nd Edition	GK-SS-Electronic-2023	395	@	$ 45.50	=	$ 17,972.50
G1	Our World: Our State Virginia 2nd Edition	978-1-935813-36-1	410	@	$ 22.75	=	$ 9,327.50
G1	Our World: Our State Virginia eBook 2nd Edition	G1-SS-Electronic-2023	410	@	$ 45.50	=	$ 18,655.00
G2	Our World: Our Nation 2nd Edition	978-1-958361-09-2	365	@	$ 23.75	=	$ 8,668.75
G2	Our World: Our Nation eBook 2nd Edition	G2-SS-Electronic-2023	365	@	$ 47.50	=	$ 17,337.50
G3	Our World 2nd Edition	978-1-935813-45-3	405	@	$ 23.75	=	$ 9,618.75
G3	Our World eBook 2nd Edition	G3-SS-Electronic-2023	405	@	$ 47.50	=	$ 19,237.50
VS	Our Virginia: Past & Present 4th Edition	978-1-958361-05-4	445	@	$ 36.25	=	$ 16,131.25
VS	Our Virginia: Past & Present eBook 4th Edition	VS-SS-Electronic-2023	445	@	$ 72.50	=	$ 32,262.50
US	Our America to 1865 4th Edition	978-1-958361-08-5	525	@	$ 36.25	=	$ 19,031.25
US	Our America to 1865 eBook 4th Edition	US1-SS-Electronic-2023	525	@	$ 72.50	=	$ 38,062.50
	Teacher's Editions						
K	Our World: Our Story Teacher's Edition 2nd Edition	978-1-958361-03-0	19	@	$ 0.00	=	$ 0.00
G1	Our World: Our State Virginia Teacher's Edition 2nd Edition	978-1-958361-06-1	20	@	$ 0.00	=	$ 0.00
G2	Our World: Our Nation Teacher's Edition 2nd Edition	978-1-958361-12-2	18	@	$ 0.00	=	$ 0.00
G3	Our World Teacher's Edition 2nd Edition	978-1-958361-02-3	20	@	$ 0.00	=	$ 0.00
VS	Our Virginia: Past & Present Teacher's Edition 4th Edition	978-1-958361-18-4	22	@	$ 0.00	=	$ 0.00
US	Our America to 1865 Teacher's Edition 4th Edition	978-1-935813-38-5	26	@	$ 0.00	=	$ 0.00

	Reproducibles and Assessments						
K	Our World: Our Story Reproducibles & Assessments 2nd Edition	978-1-935813-20-0	19	@	$ 0.00	=	$ 0.00
G1	Our World: Our State Virginia Reproducbles & Assessments 2nd Edition	978-1-958361-19-1	20	@	$ 0.00	=	$ 0.00
G2	Our World: Our Nation Reproducbles & Assessments 2nd Edition	978-1-958361-38-2	18	@	$ 0.00	=	$ 0.00
G3	Our World Reproducibles & Assessments 2nd Edition	978-1-958361-15-3	20	@	$ 0.00	=	$ 0.00
VS	Our Virginia: Past & Present Reproducibles & Assessments 4th Edition	978-1-958361-21-4	22	@	$ 0.00	=	$ 0.00
US	Our America to 1865 Reproducbles & Assessments 4th Edition	978-1-958361-11-5	26	@	$ 0.00	=	$ 0.00
	Workbooks						
K	Our World: Our Story Workbook 2nd Edition	978-1-958361-16-0	395	@	$ 50.00	=	$ 19,750.00
G1	Our World: Our State Virginia Workbook 2nd Edition	978-1-958361-22-1	410	@	$ 50.00	=	$ 20,500.00
G2	Our World: Our Nation Workbook 2nd Edition	978-1-958361-25-2	365	@	$ 57.00	=	$ 20,805.00
G3	Our World Workbook 2nd Edition	978-1-958361-28-3	405	@	$ 57.00	=	$ 23,085.00
VS	Our Virginia: Past & Present Workbook 4th Edition	978-1-958361-34-4	445	@	$ 60.00	=	$ 26,700.00
US	Our America to 1865 Workbook 4th Edition	978-1-958361-24-5	525	@	$ 60.00	=	$ 31,500.00
	subtotal						**$ 357,631.25**
	shipping and handling						**$ 12,846.23**
	total						**$ 370,477.48**

Thank you for your interest.

terms: net 30 days from receipt of products

Please note that although we accept credit card payments, there is a 3% processing fee automatically added to the total due.

QUOTE

THOMPSON & LITTON EST. 1956

ENGINEERS ARCHITECTS SURVEYORS

May 11, 2026

Dr. Christopher Stacy, Superintendent
Tazewell County Public Schools
506 Jeffersonville Street
Tazewell Virginia, 24651

Re: Graham HS – Tazewell HS – Richlands HS Bathroom Renovations
T&L Project No.19321

Dear Dr. Stacy:

Bids for the above referenced project were received until 2:00 p.m. on May 6, 2026, opened virtually, and read aloud.

Thompson & Litton has reviewed the bids to formulate an opinion of the contractors' responsiveness with respect to the scope of work advertised. The following bids were received:

CONTRACTOR	TOTAL BID	DIFFERENCE	% DIFFERENCE
Engineer's Estimate	$ 1,457,400	N/A	N/A
Swope Construction, Inc.	$ 2,182,600	$ 725,200	49.76%

NOTE: Swope Construction Inc's bid includes Hazardous Materials removal, which was added as a line item due to Hazardous Material being present; the engineer did not have an estimate for this line item.

Upon review and evaluation of the bids, it was noted that Swope Construction Inc.'s bid amount was tabulated incorrectly on the bid form. The Total Base Bid was shown as $2,182,500; however, the correct Total Base Bid should be $2,182,600. With the exception of this tabulation discrepancy, Swope Construction Inc. appears to have met the requirements of the solicitation.

Swope Construction, Inc., submitted the only bid in the amount of $2,182,600. Based on past experience with Swope Construction, Inc., it is our opinion that they are responsible and have the necessary construction capability to satisfactorily construct this project within the respective contract time frames.

Thompson & Litton recommends that the Tazewell County Public Schools consult with its financial advisor and legal counsel for their respective input and recommendations regarding these bids, as well as any other criteria that they may feel are appropriate in making a final determination of award.

A copy of the Bid Opening Attendance Record, Bids Received Form,1Bid Tabulation, TRASCO Confirmation and the bid package of the lowest Bidder are enclosed for your review.
Please contact us if you need further information or have questions regarding our evaluation.

Sincerely,

Pamela Young
Project Manager

Enclosures: Bid Opening Attendance Record
Bids Received Form
Bid Tabulation
TRASCO Confirmation
Bid Package: Swope Construction, Inc.

THOMPSON & LITTON

BID OPENING
ATTENDANCE RECORD
WEDNESDAY, MAY 6, 2026; 2:00 P.M.

TCPS High School Restroom Renovations - Graham, Tazewell, and Richlands High School
For
Tazewell County Public Schools
T&L Project No. 19321

Note: Bids were opened virtually.

NAME	COMPANY	WORK NUMBER	MOBILE NUMBER	EMAIL ADDRESS
Pamela Young	T&L	304-425-9555	304-922-8624	pyoung@t-l.com
Amanda Boling	T&L	276-328-2161		aboling@t-l.com
Trey Harden	T&L	540-633-1897		tharden@t-l.com
Glen Canady	Swope Construction, Inc.	304-325-8146		gcanady@swopeco.com

BIDS RECEIVED FORM

THOMPSON & LITTON

PROJECT: TCPS High School Restroom Renovations - Graham, Tazewell, and Richlands High School

T&L PROJECT NO.: 19321

OWNER: Tazewell County Public Schools

BIDS OPENED: Wednesday, May 6, 2026; 2:00 P.M.

				BASE BID			
CONTRACTORS	**VA REG. NO.**	**BID SECURITY (Y/N)**	**ADDENDA NOS. 001 & 002 ACKNOWLEDGED (Y/N)**	**PART A BASE BID**	**PART B UNIT PRICE**	**TOTAL OF UNIT PRICES**	**TOTAL BASE BID PART A & B**
Swope Construction Company	2705014289	Y	Y	2,100,000.00	$59.00 /S.F.	$82,600.00	$2,182,500.00
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$
					$ /S.F.	$	$

THOMPSON & LITTON

BID EVALUATION CHECKLIST

PROJECT: Grahm HS-Tazewell HS-Richlands HS Bathroom Renovations

T&L PROJECT NO.: 19321

CONTRACT NO. (IF APPLICABLE):

OWNER: Tazewell County Public Schools

BIDS OPEN DATE: May 6, 2026 at 2:00 p.m.

APPLICABLE TO	REQUIRED WITH BID SUBMISSION/REQUIREMENT	Swope Construction Inc.	CONTRACTOR NAME:	CONTRACTOR NAME:	CONTRACTOR NAME:	CONTRACTOR NAME:	CONTRACTOR NAME:
ALL	Bid Security	Yes					
ALL	Evidence of Authority to Do Business/Contractor's License No.	Yes					
ALL	Acknowledgement by Bidder of All Addenda	Yes					
ALL	Certification of Bidder Regarding Debarment	Yes					
ALL	Workers' Compensation Certificate of Coverage	Yes					
ALL (ARCH)	Contractor's Qualification Statement (with supporting data)	Yes					
ALL	Certifcation of Bidder Regarding Debarment	Yes					
ALL	Compliance Statement (RD 400-6)	Yes					
ALL	Certification Regarding Debarment, Suspension, Ineligibility & Voluntary Exclusions -- Lower Tier Covered Transactions (AD 1048)	Yes					
ALL	Non-Segregated Facilities	Yes					

OWNER: Tazewell County Public Schools
BID OPENING DATE: May 6, 2026
PROJECT NAME: Graham HS-Tazewell HS-Richlands HS Bathroom Renovations
CONTRACT NO. _____

THOMPSON & LITTON

BID TABULATION
T&L PROJECT NO. 19321

		A/E ESTIMATE				SWOPE CONSTRUCTION	
ITEM	DESCRIPTION	UNIT	UNIT PRICE	QTY.	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
1	Renovation of 12 High School Restrooms	LS	$1,457,400.00	1	$1,457,400.00	$2,100,000.00	$2,100,000.00
2	Removal of Plaster Ceiling (Hazardous Material)	S.F	$0.00	1,400	$0.00	$59.00	$82,600.00
	TOTALS:				**$1,457,400.00**	**49.76%**	**$2,182,600.00**
							$725,200.00

THIS BID TAB WAS PREPARED AND CERTIFIED
BY Pamela Yoiung
OF THOMPSON & LITTON

LOW BID	**$2,182,600.00**
HIGH BID	**$2,182,600.00**
AVERAGE	**$1,091,300.00**
ENG EST.	**$1,457,400.00**

Pam Young

From: Keshia Boothe
Sent: Tuesday, March 31, 2026 2:50 PM
To: Pam Young
Cc: Erica Sunshine
Subject: Fw: Graham-Tazewell-Richlands High School Restroom Renovations Confirmation #9107

FYI

Keshia Boothe
Technical Office Assistant

THOMPSON & LITTON
1105 Mercer Street
P.O. Box 5427
Princeton, West Virginia 24740

tel: 304.425.9555
fax: 304.425.9557

Federal HUBZone and Small Business Certified / Virginia SWaM Certified

www.T-L.com

From: TRASCO <delivery@filerocket.com>
Sent: Tuesday, March 31, 2026 2:49 PM
To: Keshia Boothe <kpyles@t-l.com>
Subject: Graham-Tazewell-Richlands High School Restroom Renovations Confirmation #9107

Your files have been successfully sent! Here is a copy of the transfer for your records.

Customer Info

Company Name	**Thompson & Litton, Inc.**
Contact Name	**Keshia Boothe**
Address	**726 Auburn Avenue**
City	**Radford**
State	**VA**

Zip	**24141**
Phone	**(276) 465-0654**
Fax	**(540) 633-1896**
Email Address	**kboothe@t-l.com**

Order Info

Ordered By	**Keshia Boothe**
Job Name	**Graham-Tazewell-Richlands High School Restroom Renovations**
Project #	**19321**
P.O.	**N/A**
Date Needed	**Tue, Mar 31, 2026**
Time Needed	
No. of Sheets/Pages	
No. of Copies	**0**
Sheet/Page Size	
Bound	
Additional Instructions	**Hello,** **Please post and distribute.** **Thanks!**

	Name	Size
1	19321 Project Manual Issued for Bids Updated 3 31 26.pdf (229 pages)	10.68 MB
2	19321 TCPS High School Restroom Renovations_Bid Set_03.18.2026.pdf (61 pages)	10.81 MB

Reference #9107.

Powered By FileRocket

BID FORM

THOMPSON & LITTON

PROJECT IDENTIFICATION: TCPS High School Restroom Renovations
Graham, Tazewell, and Richlands High School

CONTRACT IDENTIFICATION NO: T&L Project No. 19321

THIS BID IS SUBMITTED TO: Tazewell County Public Schools
506 Jeffersonville Street
Tazewell, Virginia 24651

1. The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Contract Documents to perform and furnish all Work as specified or indicated in the Contract Documents for the Contract Price and within the Contract Time indicated in this Bid and in accordance with the other terms and conditions of the Contract Documents.

2. Bidder accepts all of the terms and conditions of the Advertisement and Instructions to Bidders, including without limitation those dealing with the disposition of Bid Security. This Bid will remain subject to acceptance for sixty (60) days after the day of Bid Opening. Bidder will sign and submit the Agreement with the Bonds and other documents required by the Bidding Requirements within the timeframe presented in the Instructions to Bidders.

3. In submitting this Bid, Bidder represents, as more fully set forth in the Agreement, that:

   (A) Bidder has examined copies of all Bidding Documents and of the following Addenda (receipt of all which is hereby acknowledged):

Number	Date
Addendum No. 001	04/10/2026
Addendum No. 002	04/28/2026

   (B) Bidder has familiarized itself with the nature and extent of the Contract Documents, Work, site, locality, and all local conditions and Laws and Regulations that in any manner may affect cost, progress, performance, or furnishing of the Work.

   (C) Bidder has obtained and carefully studied (or assumes responsibility for obtaining and carefully studying) all such examinations, investigations, explorations, tests, and studies which pertain to the subsurface or physical conditions at the site or otherwise may affect the cost, progress, performance, or furnishing of the Work as Bidder considers necessary for the performance or furnishing of the Work at the Contract time and in accordance

with the other terms and conditions of the Contract Documents, including specifically the provisions of Paragraph 3.2 of the General Conditions; and no additional examinations, investigations, explorations, tests, reports, or similar information or data are or will be required by Bidder for such purposes.

(D) Bidder has reviewed and checked all information and data shown or indicated on the Contract Documents with respect to existing utilities at or contiguous to the site and assumes responsibility for the accurate location of said utilities. No additional examinations, investigations, explorations, tests, reports or similar information or data in respect of said utilities are or will be required by Bidder in order to perform and furnish the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents, including specifically the provisions of Paragraph 3.2 of the General Conditions.

(E) Bidder has correlated the results of all such observations, examinations, investigations, explorations, tests, reports, and studies with the terms and conditions of the Contract Documents.

(F) Bidder has given Architect written notice of all conflicts, errors, or discrepancies that it has discovered in the Contract Documents and the written resolution thereof by Architect is acceptable to Bidder.

(G) This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any person, firm, or corporation to refrain from bidding; and Bidder has not sought by collusion to obtain for itself any advantage over any other Bidder or over Owner.

4. Bidder will complete the Work for the following price:

PART A
BASE BID – THE ALTERATIONS OF (12) HIGH SCHOOL RESTROOMS. (4) MULTI-USER RESTROOMS AT EACH OF TAZEWELL COUNTY PUBLIC SCHOOL'S HIGH SCHOOLS: TAZEWELL HS, GRAHAM HS AND RICHLANDS HS, INCLUDING ALLOWANCES AS INDICATED IN SPECIFICATION SECTION 01 2100 - ALLOWANCES, AND IN ACCORDANCE WITH DRAWINGS AND SPECIFICATIONS.

Two million one hundred thousand dollars and no cents.

Dollars ($ 2,100,000.00)

PART B - UNIT PRICE

Unit Price No. 01: Removal of Plaster Ceiling (Hazardous Materials) as defined by Section 02 8210 Asbestos Abatement – Summary of Work and Appendix A.

Estimated Quantity of 1400 SF @ $ 59.00 per SF = $82,600.00

Eighty two thousand six hundred dollars and 00/100 Dollars ($ 82,600.00)

TOTAL BASE BID (PART A + PART B)

Two million one hundred eighty-two thousand five hundred dollars and no cents ——— Dollars ($ 2,182,500.00)

5. Bidder agrees that the Work will be substantially completed within two hundred seventy (270) consecutive calendar days after Notice to Proceed, and Final Completion shall be achieved within thirty (30) consecutive calendar days after Substantial Completion.

6. In the event that the project does not reach Substantial Completion within the time specified in Paragraph 5 above, Owner and Contractor recognize that time is of the essence with regard to this Agreement and that the Owner will suffer financial loss and inconvenience if Work is not completed within the designated time. They also recognize the delays, expense and difficulties involved in proving in a legal proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), the Contractor shall pay the Owner fifteen hundred dollars ($1500.00) for each calendar day that expires after the time specified for project completion.

7. The following documents are attached to and made a condition of this Bid:

   (A) Required Bid Security in the form of 5% Bid Bond.

   (B) Required Contractor's Qualification Statement with supporting data.

   (C) Certification of Bidder Regarding Debarment.

   (D) Workers' Compensation Certificate of Coverage.

   (E) If Bid amount exceeds $10,000, signed Compliance Statement (RD 400-6). Refer to specific equal opportunity requirements set forth in the Supplementary Conditions.

   (F) If Bid amount exceeds $25,000, signed Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions (AD-1048).

8. Communications concerning this Bid shall be addressed to the address of Bidder indicated below.

The following address: 1325 Bluefield Ave, Bluefield, WV 24701

9. The terms used in this Bid which are defined in the General Conditions of the Construction Contract included as part of the Contract Documents have the meanings assigned to them in the General Conditions.

SUBMITTED on May 06, 2026.

BIDDER hereby submits this Bid as set forth above:

Bidder:

Swope Construction Co.

(typed or printed name of organization)

By: _____

(authorized signature)

Name: Paul R. Burdette

(typed or printed)

Title: President

(typed or printed)

Date: 05/06/2026

(typed or printed)

Attest: _____

(individual's signature)

Name: Glen Canady

(typed or printed)

Title: Estimator

(typed or printed)

Date: 05/06/2026

(typed or printed)

Address for giving notices:

1325 Bluefield Ave, Bluefield, WV 24701

Bidder's Contact:

Name: Paul R. Burdette

(typed or printed)

Title: President

(typed or printed)

Phone: (304) 325-8146

Email: pburdette@swopeco.com

Address:

1325
Bluefield Ave
Bluefield, WV 24701

Bidder's Contractor License No.: (if applicable) 2705014289

AIA® Document A310™ – 2010

Bid Bond

CONTRACTOR:
(Name, legal status and address)

Swope Construction Co.
1325 Bluefield Avenue
Bluefield, WV 24701

SURETY:
(Name, legal status and principal place of business)

Liberty Mutual Insurance Company
175 Berkeley Street
Boston, MA 02116

OWNER:
(Name, legal status and address)

Tazewell County Public Schools
506 Jeffersonville Street
Tazewell, VA 24651

BOND AMOUNT: $ Five Percent of the Total Amount Bid (5%)

PROJECT:
(Name, location or address, and Project number, if any)

Graham-Tazewell-Richlands High School Restroom Renovations

ADDITIONS AND DELETIONS: The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

Any singular reference to Contractor, Surety, Owner or other party shall be considered plural where applicable.

The Contractor and Surety are bound to the Owner in the amount set forth above, for the payment of which the Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, as provided herein. The conditions of this Bond are such that if the Owner accepts the bid of the Contractor within the time specified in the bid documents, or within such time period as may be agreed to by the Owner and Contractor, and the Contractor either (1) enters into a contract with the Owner in accordance with the terms of such bid, and gives such bond or bonds as may be specified in the bidding or Contract Documents, with a surety admitted in the jurisdiction of the Project and otherwise acceptable to the Owner, for the faithful performance of such Contract and for the prompt payment of labor and material furnished in the prosecution thereof; or (2) pays to the Owner the difference, not to exceed the amount of this Bond, between the amount specified in said bid and such larger amount for which the Owner may in good faith contract with another party to perform the work covered by said bid, then this obligation shall be null and void, otherwise to remain in full force and effect. The Surety hereby waives any notice of an agreement between the Owner and Contractor to extend the time in which the Owner may accept the bid. Waiver of notice by the Surety shall not apply to any extension exceeding sixty (60) days in the aggregate beyond the time for acceptance of bids specified in the bid documents, and the Owner and Contractor shall obtain the Surety's consent for an extension beyond sixty (60) days.

If this Bond is issued in connection with a subcontractor's bid to a Contractor, the term Contractor in this Bond shall be deemed to be Subcontractor and the term Owner shall be deemed to be Contractor.

When this Bond has been furnished to comply with a statutory or other legal requirement in the location of the Project, any provision in this Bond conflicting with said statutory or legal requirement shall be deemed deleted herefrom and provisions conforming to such statutory or other legal requirement shall be deemed incorporated herein. When so furnished, the intent is that this Bond shall be construed as a statutory bond and not as a common law bond.

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User Notes:

(1651536439)

Signed and sealed this 8th day of May, 2026

Swope Construction Co.

(Witness) (Contractor as Principal) (Seal)

(Title) President

Liberty Mutual Insurance Company

(Witness) (Surety) (Seal)

(Title) Attorney-in-Fact

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User Notes: (1631536439)

This Power of Attorney limits the acts of those named herein, and they have no authority to bind the Company except in the manner and to the extent herein stated.

Liberty Mutual. SURETY

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: **8212325 - 969525**

POWER OF ATTORNEY

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Jeffrey O'Dell, Lisa G. Asbury, Richard L. Higginbotham, Robin Hubbard-Sherrod, Tandy L. Asbury, III

all of the city of Charleston state of WV each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 26th day of August, 2024.

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: _____
David M. Carey, Assistant Secretary

State of PENNSYLVANIA
County of MONTGOMERY ss

On this 26th day of August, 2024 before me personally appeared David M. Carey, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.

Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2025
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: _____
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV – OFFICERS: Section 12. Power of Attorney.
Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII – Execution of Contracts: Section 5. Surety Bonds and Undertakings.
Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation – The President of the Company, acting pursuant to the Bylaws of the Company, authorizes David M. Carey, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization – By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 8th day of May, 2026.

By: _____
Renee C. Llewellyn, Assistant Secretary

LMS-12873 LMIC OCIC WAIC Multi Co 02/21

Not valid for mortgage, note, loan, letter of credit, currency rate, interest rate or residual value guarantees.

For bond and/or Power of Attorney (POA) verification inquiries, please call 610-832-8240 or email HOSUR@libertymutual.com.

AIA® Document A305® – 2020

Contractor's Qualification Statement

THE PARTIES SHOULD EXECUTE A SEPARATE CONFIDENTIALITY AGREEMENT IF THEY INTEND FOR ANY OF THE INFORMATION IN THIS A305-2020 TO BE HELD CONFIDENTIAL.

SUBMITTED BY:
(Organization name and address.)
Swope Construction Co.
1325 Bluefield Avenue
Bluefield, WV 24701

SUBMITTED TO:
(Organization name and address.)
Tazewell County Public Schools
506 Jeffersonville Street
Tazewell, VA 24651

TYPE OF WORK TYPICALLY PERFORMED
(Indicate the type of work your organization typically performs, such as general contracting, construction manager as constructor services, HVAC contracting, electrical contracting, plumbing contracting, or other.)
General Contracting

THIS CONTRACTOR'S QUALIFICATION STATEMENT INCLUDES THE FOLLOWING:
(Check all that apply.)

[X] Exhibit A – General Information
[X] Exhibit B – Financial and Performance Information
[X] Exhibit C – Project-Specific Information
[X] Exhibit D – Past Project Experience
[ ] Exhibit E – Past Project Experience (Continued)

CONTRACTOR CERTIFICATION
The undersigned certifies under oath that the information provided in this Contractor's Qualification Statement is true and sufficiently complete so as not to be misleading.

CONTRACTOR'S Authorized Representative *(Signature)*

BY: Paul R. Burdette, President
(Printed name and title)

05/06/26
Date

NOTARY
State of: West Virginia
County of: Kanawha
Signed and sworn to before me this 6th day of May 2026

Notary Signature
My commission expires: February 20, 2030

OFFICIAL SEAL - NOTARY PUBLIC
STATE OF WEST VIRGINIA
GLEN ANDREW CANADY
1325 BLUEFIELD AVENUE
BLUEFIELD, WV 24701
My Commission Expires February 20, 2030

ADDITIONS AND DELETIONS:
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Changes to original AIA text

There are no edits to the original text

Variable Information

PAGE 1

SUBMITTED BY:
(Organization name and address.)
Swope Construction Co.
1325 Bluefield Avenue
Bluefield, WV 24701

SUBMITTED TO:
(Organization name and address.)
Tazewell County Public Schools
506 Jeffersonville Street
Tazewell, VA 24651

TYPE OF WORK TYPICALLY PERFORMED
(Indicate the type of work your organization typically performs, such as general contracting, construction manager as constructor services, HVAC contracting, electrical contracting, plumbing contracting, or other.)
General Contracting

[X] Exhibit A – General Information

[X] Exhibit B – Financial and Performance Information

[X] Exhibit C – Project-Specific Information

[X] Exhibit D – Past Project Experience

State of:
West Virginia

County of:
Kanawha

Signed and sworn to before me this
6th
day of
May

2026

My commission expires:
February 20, 2030

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Certification of Document's Authenticity

AIA® Document D401™ – 2003

I, Glen Andrew Canady, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 15:48:46 EDT on 05/05/2026 under Order No. 20250156500 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A305™ - 2020, Contractor's Qualification Statement, other than those additions and deletions shown in the associated Additions and Deletions Report.



(Signed)

Estimator

(Title)

20260506

(Dated)

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AIA® Document A305® – 2020 Exhibit A

General Information

This Exhibit is part of the Contractor's Qualification Statement, submitted by Swope Construction Co. and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

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§ A.1 ORGANIZATION
§ A.1.1 Name and Location
§ A.1.1.1 Identify the full legal name of your organization.

Swope Construction Co.

§ A.1.1.2 List all other names under which your organization currently does business and, for each name, identify jurisdictions in which it is registered to do business under that trade name.

Burdette Legacy Builders

§ A.1.1.3 List all prior names under which your organization has operated and, for each name, indicate the date range and jurisdiction in which it was used.

N/A

§ A.1.1.4 Identify the address of your organization's principal place of business and list all office locations out of which your organization conducts business. If your organization has multiple offices, you may attach an exhibit or refer to a website.

Swope Construction Co.
1325 Bluefield Ave
Bluefield, WV 24701

Swope Construction Co.
6444 Sissonville Dr.
Charleston WV, 25320

§ A.1.2 Legal Status
§ A.1.2.1 Identify the legal status under which your organization does business, such as sole proprietorship, partnership, corporation, limited liability corporation, joint venture, or other.

Corporation

.1 If your organization is a corporation, identify the state in which it is incorporated, the date of incorporation, and its four highest-ranking corporate officers and their titles, as applicable.

State: West Virginia - November 1984
Corporate Officers:
1) Paul R. Burdette, President
2) Daniel Beverly, Vice President
3) Paul R Burdette, Treasurer
4) Daniel Beverly, Secretary

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.2 If your organization is a partnership, identify its partners and its date of organization.

.3 If your organization is individually owned, identify its owner and date of organization.

.4 If the form of your organization is other than those listed above, describe it and identify its individual leaders:

§ A.1.2.2 Does your organization own, in whole or in part, any other construction-related businesses? If so, identify and describe those businesses and specify percentage of ownership.

Business: Burdette Electricic, Inc.

§ A.1.3 Other Information
§ A.1.3.1 How many years has your organization been in business?

42

§ A.1.3.2 How many full-time employees work for your organization?

60

§ A.1.3.3 List your North American Industry Classification System (NAICS) codes and titles. Specify which is your primary NAICS code.

236220 - Commercial Construction

§ A.1.3.4 Indicate whether your organization is certified as a governmentally recognized special business class, such as a minority business enterprise, woman business enterprise, service disabled veteran owned small business, woman owned small business, small business in a HUBZone, or a small disadvantaged business in the 8(a) Business Development Program. For each, identify the certifying authority and indicate jurisdictions to which such certification applies.

§ A.2 EXPERIENCE
§ A.2.1 Complete Exhibit D to describe up to four projects, either completed or in progress, that are representative of your organization's experience and capabilities.

§ A.2.2 State your organization's total dollar value of work currently under contract.

$127,249,869.83

§ A.2.3 Of the amount stated in Section A.2.2, state the dollar value of work that remains to be completed:

$77,695,625.63

§ A.2.4 State your organization's average annual dollar value of construction work performed during the last five years.

$57,544,936.0

§ A.3 CAPABILITIES
§ A.3.1 List the categories of work that your organization typically self-performs.

Construction Management
General Construction
Site Work
Concrete
Masonry

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Carpentry
Some Interior and Exterior Finishes

§ A.3.2 Identify qualities, accreditations, services, skills, or personnel that you believe differentiate your organization from others.

§ A.3.3 Does your organization provide design collaboration or pre-construction services? If so, describe those services.

Design-Build along with General Contracting

§ A.3.4 Does your organization use building information modeling (BIM)? If so, describe how your organization uses BIM and identify BIM software that your organization regularly uses.

N/A

§ A.3.5 Does your organization use a project management information system? If so, identify that system.

Procore

§ A.4 REFERENCES
§ A.4.1 Identify three client references:
(Insert name, organization, and contact information)

See attached references.

§ A.4.2 Identify three architect references:
(Insert name, organization, and contact information)

Jason Shantie - Williamson Shriver Architects - (304) 941-7707 - jshantie@wsgarch.com
Chris Campbell - ZMM Engineering - (304) 549-2987 - campbellc@zmm.com
Heath Fain - McKinley Architects - (304) 932-7173

§ A.4.3 Identify one bank reference:
(Insert name, organization, and contact information)

§ A.4.4 Identify three subcontractor or other trade references:
(Insert name, organization, and contact information)

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PAGE 3

See attached references.

Variable Information

PAGE 1

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Swope Construction Co.
and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

Swope Construction Co.

Burdette Legacy Builders

N/A

Swope Construction Co.
1325 Bluefield Ave
Bluefield, WV 24701

Swope Construction Co.
6444 Sissonville Dr.
Charleston WV, 25320

Corporation

State: West Virginia - November 1984
Corporate Officers:
1) Paul R. Burdette, President
2) Daniel Beverly, Vice President
3) Paul R Burdette, Treasurer
4) Daniel Beverly, Secretary

PAGE 2

Business: Burdette Electricic, Inc.

42

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60

236220 - Commercial Construction

$127,249,869.83

$77,695,625.63

$57,544,936.0

PAGE 3

Construction Management
General Construction
Site Work
Concrete
Masonry
Carpentry
Some Interior and Exterior Finishes

Design-Build along with General Contracting

N/A

Procore

See attached references.

Jason Shantie - Williamson Shriver Architects - (304) 941-7707 - jshantie@wsgarch.com
Chris Campbell - ZMM Engineering - (304) 549-2987 - campbellc@zmm.com
Heath Fain - McKinley Architects - (304) 932-7173

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AIA® Document A305® – 2020 Exhibit B

Financial and Performance Information

This Exhibit is part of the Contractor's Qualification Statement, submitted by Swope Construction Co. and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

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§ B.1 FINANCIAL
§ B.1.1 Federal tax identification number:

55-0683907

§ B.1.2 Attach financial statements for the last three years prepared in accordance with Generally Accepted Accounting Principles, including your organization's latest balance sheet and income statement. Also, indicate the name and contact information of the firm that prepared each financial statement.

The information will be made available upon request contingent upon project award.

§ B.1.3 Has your organization, its parent, or a subsidiary, affiliate, or other entity having common ownership or management, been the subject of any bankruptcy proceeding within the last ten years?

No

§ B.1.4 Identify your organization's preferred credit rating agency and identification information.
(Identify rating agency, such as Dun and Bradstreet or Equifax, and insert your organization's identification number or other method of searching your organization's credit rating with such agency.)

At this time, Swope Construction Co. does not designate a preferred external credit rating agency. Credit rating and associated identification information may be obtained directly by the awarding entity through appropriate due diligence processes following notice of award.
Upon award of the project, Swope Construction Co. will fully cooperate and provide any required authorizations or supplemental documentation necessary to facilitate access to such information.

§ B.2 DISPUTES AND DISCIPLINARY ACTIONS
§ B.2.1 Are there any pending or outstanding judgments, arbitration proceedings, bond claims, or lawsuits against your organization, its parent, or a subsidiary, affiliate, or other entity having common ownership or management, or any of the individuals listed in Exhibit A, Section 1.2, in which the amount in dispute is more than $75,000?
(If the answer is yes, provide an explanation.)

No

§ B.2.2 In the last five years has your organization, its parent, or a subsidiary, affiliate, or other entity having common ownership or management:
(If the answer to any of the questions below is yes, provide an explanation.)

.1 failed to complete work awarded to it?

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No

.2 been terminated for any reason except for an owners' convenience?

No

.3 had any judgments, settlements, or awards pertaining to a construction project in which your organization was responsible for more than $75,000?

No

.4 filed any lawsuits or requested arbitration regarding a construction project?

No

§ B.2.3 In the last five years, has your organization, its parent, or a subsidiary, affiliate, or other entity having common ownership or management; or any of the individuals listed in Exhibit A Section 1.2:
(If the answer to any of the questions below is yes, provide an explanation.)

.1 been convicted of, or indicted for, a business-related crime?

No

.2 had any business or professional license subjected to disciplinary action?

No

.3 been penalized or fined by a state or federal environmental agency?

No

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Swope Construction Co.
and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

55-0683907

The information will be made available upon request contingent upon project award.

No

At this time, Swope Construction Co. does not designate a preferred external credit rating agency. Credit rating and associated identification information may be obtained directly by the awarding entity through appropriate due diligence processes following notice of award.
Upon award of the project, Swope Construction Co. will fully cooperate and provide any required authorizations or supplemental documentation necessary to facilitate access to such information.

No

PAGE 2

No

No

No

No

No

No

No

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AIA® Document A305® – 2020 Exhibit C

Project Specific Information

This Exhibit is part of the Contractor's Qualification Statement, submitted by Swope Construction Co and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

PROJECT:
(Name and location or address.)

Graham-Tazewell-Richlands High School Restroom Renovations
138 Tornado Alley
Richlands , VA 24641

CONTRACTOR'S PROJECT OFFICE:
(Identify the office out of which the contractor proposes to perform the work for the Project.)

Swope Constrcution Co.
1325 Bluefield Ave.
Bluefield, WV 24701

TYPE OF WORK SOUGHT
(Indicate the type of work you are seeking for this Project, such as general contracting, construction manager as constructor, design-build, HVAC subcontracting, electrical subcontracting, plumbing subcontracting, etc.)

General Contracting

CONFLICT OF INTEREST
Describe any conflict of interest your organization, its parent, or a subsidiary, affiliate, or other entity having common ownership or management, or any of the individuals listed in Exhibit A Section 1.2, may have regarding this Project.

N/A

§ C.1 PERFORMANCE OF THE WORK
§ C.1.1 When was the Contractor's Project Office established?

1983

§ C.1.2 How many full-time field and office staff are respectively employed at the Contractor's Project Office?

14

§ C.1.3 List the business license and contractor license or registration numbers for the Contractor's Project Office that pertain to the Project.

Virginia Contractor's License: Class A 2705014289
Virgina Business Registration: F109817-9

§ C.1.4 Identify key personnel from your organization who will be meaningfully involved with work on this Project and indicate (1) their position on the Project team,

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(2) their office location, (3) their expertise and experience, and (4) projects similar to the Project on which they have worked.

Swope Construction will submit this upon confirmation of apparent low bidder.

§ C.1.5 Identify portions of work that you intend to self-perform on this Project.

Managment, Demo, Clean-up, Misc Framing

§ C.1.6 To the extent known, list the subcontractors you intend to use for major portions of work on the Project.

§ C.2 EXPERIENCE RELATED TO THE PROJECT

§ C.2.1 Complete Exhibit D to describe up to four projects performed by the Contractor's Project Office, either completed or in progress, that are relevant to this Project, such as projects in a similar geographic area or of similar project type. If you have already completed Exhibit D, but want to provide further examples of projects that are relevant to this Project, you may complete Exhibit E.

§ C.2.2 State the total dollar value of work currently under contract at the Contractor's Project Office:

$127,249,869.83

§ C.2.3 Of the amount stated in Section C.2.2, state the dollar value of work that remains to be completed:

$42,956,348.13

§ C.2.4 State the average annual dollar value of construction work performed by the Contractor's Project Office during the last five years.

$57,544,936.00

§ C.2.5 List the total number of projects the Contractor's Project Office has completed in the last five years and state the dollar value of the largest contract the Contractor's Project Office has completed during that time.

See Attachment B

§ C.3 SAFETY PROGRAM AND RECORD

§ C.3.1 Does the Contractor's Project Office have a written safety program?

Yes

§ C.3.2 List all safety-related citations and penalties the Contractor's Project Office has received in the last three years.

0

§ C.3.3 Attach the Contractor's Project Office's OSHA 300a Summary of Work-Related Injuries and Illnesses form for the last three years.

§ C.3.4 Attach a copy of your insurance agent's verification letter for your organization's current workers' compensation experience modification rate and rates for the last three years.

§ C.4 INSURANCE

§ C.4.1 Attach current certificates of insurance for your commercial general liability policy, umbrella insurance policy, and professional liability insurance policy, if any. Identify deductibles or self-insured retentions for your commercial general liability policy.

§ C.4.2 If requested, will your organization be able to provide property insurance for the Project written on a builder's risk "all-risks" completed value or equivalent policy form and sufficient to cover the total value of the entire Project on a replacement cost basis?

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§ C.4.3 Does your commercial general liability policy contain any exclusions or restrictions of coverage that are prohibited in AIA Document A101-2017, Exhibit A, Insurance A.3.2.2.2? If so, identify.

§ C.5 SURETY

§ C.5.1 If requested, will your organization be able to provide a performance and payment bond for this Project?

Yes

§ C.5.2 Surety company name:

George H. Friedlander Company

§ C.5.3 Surety agent name and contact information:

Jeff O'dell - (304) 357-2573 - jeffodell@friedlandercompany.com

§ C.5.4 Total bonding capacity:

$400,000,000.00

§ C.5.5 Available bonding capacity as of the date of this qualification statement:

$250,000,000.00 +

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User Notes: (69f9fd391e250d50612fb26b)

Additions and Deletions Report for
AIA® Document A305® – 2020 Exhibit C

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 12:26:22 EDT on 05/06/2026.

Changes to original AIA text

PAGE 1

Virginia Contractor's License: Class A 2705014289
Virgina Business Registration: F109817-9

Variable information

PAGE 1

This Exhibit is part of the Contractor's Qualification Statement, submitted by Swope Construction Co and dated the Sixth day of May in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

Graham-Tazewell-Richlands High School Restroom Renovations

138 Tornado Alley
Richlands , VA 24641

Swope Constrcution Co.
1325 Bluefield Ave.
Bluefield, WV 24701

General Contracting

N/A

1983

14

Virginia Contractor's License: Class A 2705014289
Virgina Business Registration: F109817-9

PAGE 2

Swope Construction will submit this upon confirmation of apparent low bidder.

Managment, Demo, Clean-up, Misc Framing

$127,249,869.83

$42,956,348.13

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User Notes: (69f9fd391e250d50612fb26b)

$57,544,936.00

See Attachment B

Yes

0

PAGE 3

Yes

George H. Friedlander Company

Jeff O'dell - (304) 357-2573 - jeffodell@friedlandercompany.com

$400,000,000.00

$250,000,000.00 +

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User Notes: (69f9fd391e250d50612fb26b)

AIA® Document A305® – 2020 Exhibit D

Contractor's Past Project Experience

	1	2	3	4
PROJECT NAME	Herbert Hoover High School	Coalfield Elementary School	Shady Spring High School Additions and Renovations	Princeton High School & Princeton Middle School Toilet Renovations
PROJECT LOCATION	775 Trinity Wy, Elkview, WV 25071	1720 Coal Hill Rd, Coalfield, TN 37719	300 Hinton Rdd, Shady Spring, WV 25918	PHS: 1321 Stafford Dr, Princeton, WV 24740 PMS: 300 N Johnston St, Princeton, WV24740
PROJECT TYPE	New Construction of High School	New Construction of Elementary School	Renovation and New Construction of High School	Restroom Renovations
OWNER	Kanawha County Board of Education	McDowell County Board of Education	Raleigh County Board of Education	Mercer County Board of Education
ARCHITECT	Williamson Shriver Architects	The Thrasher Group	OWPR, Inc. Architects and Engineers	ZMM Architeccts Engineers
CONTRACTOR'S PROJECT EXECUTIVE	Paul R. Burdette, President Daniel Beverly, Vice President	Paul R. Burdette, President Daniel Beverly, Vice President	Paul R. Burdette, President Daniel Beverly, Vice President	Paul R. Burdette, President Daniel Beverly, Vice President
KEY PERSONNEL (include titles)	Terry Stilwell Jr.	Patric Dove	Jan Kuhn	Josh Perry
PROJECT DETAILS	Contract Amount 40,251,776.54 Completion Date 2023 % Self-Performed Work 10.00%	Contract Amount 24,771,185.96 Completion Date 2025 % Self-Performed Work 8.00%	Contract Amount 8,291,675.00 Completion Date 2018 % Self-Performed Work 15.00%	Contract Amount 843,000.00 Completion Date 2024 % Self-Performed Work 25.00%
PROJECT DELIVERY METHOD	[X] Design-bid-build [ ] Design-build [ ] CM constructor [ ] CM advisor [ ] Other:	[X] Design-bid-build [ ] Design-build [ ] CM constructor [ ] CM advisor [ ] Other:	[X] Design-bid-build [ ] Design-build [ ] CM constructor [ ] CM advisor [ ] Other:	[X] Design-bid-build [ ] Design-build [ ] CM constructor [ ] CM advisor [ ] Other:
SUSTAINABILITY CERTIFICATIONS				

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User Notes: (69fa06c14f00153d74b4da07)

References

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Assistant Director
School Building Authority of West Virginia
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Email: mark.c.miller@wv.gov

Karen Bowling
President/CEO
WVU Medicine
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Princeton, WV, 24740
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Email: klbowling@wvumedicine.org

Mr. Bryan Haynes, CEO
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Saltville, VA 24370
Phone: 276.496.4492, ext 1004
Email: bhaynes@svchs.com

Mr. Jason Shantie, Vice President/ Partner
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Charleston, WV 25303
Office: 304.345.1060
Mobile: 304.941.7707
Email: jshantie@wsgarch.com

Andrew Crawford
Executive Director of Facilities
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Email: acrawford@mail.kana.k12.wv.us

Justin Boggs
Deputy Superintendent
Cabell County Schools
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Office: 304.528.5000
Email: jboggs@k12.wv.us

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Architecture & Engineering Manager
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General Services Division
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ZMM Architects & Engineers
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Phone: 304.342.0159
Mobile: 304.549.2987
Email: campbellc@zmm.com

Mr. William "Tootie" Carter,
Director of Business Operations
Marshall University
One John Marshall Drive
Huntington, WV 25755
Phone: 304.696.2528
Email: carterw@marshall.edu

OSHA's Form 300A (Rev. 01/2004)
Summary of Work-Related Injuries and Illnesses

Year 2023

U.S. Department of Labor
Occupational Safety and Health Administration

Form approved OMB no. 1218-0176

All establishments covered by Part 1904 must complete this Summary page, even if no injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the log. If you had no cases write "0."

Employees former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR 1904.35, in OSHA's Recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	2	0	0
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
205	0
(K)	(L)

Injury and Illness Types

Total number of...	(M)		
(1) Injury	2	(4) Poisoning	0
(2) Skin Disorder	0	(5) Hearing Loss	0
(3) Respiratory Condition	0	(6) All Other Illnesses	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form

Public reporting burden for this collection of information is estimated to average 58 minutes per response, including time to review the instruction, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about these estimates or any aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistics, Room N-3644, 200 Constitution Ave, NW, Washington, DC 20210. Do not send the completed forms to this office.

Establishment Information

Your establishment name: Swope Construction Co.

Street: 1325 Bluefield Ave.

City: Bluefield State: WV Zip: 24701

Industry description (e.g., Manufacture of motor truck trailers)
Construction

Standard Industrial Classification (SIC), if known (e.g., SIC 3715)

OR North American Industrial Classification (NAICS), if known (e.g., 336212)
2 3 8 8 2 2 0

Employment Information

Annual average number of employees: 72

Total hours worked by all employees last year: 146032

Sign here

Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive

President
Title

304-325-8148
Phone

1-11-2024
Date

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

Note: You can type input into this form and save it.
Because the forms in this recordkeeping package are "fillable/writable" PDF documents, you can type into the input form fields and then save your inputs using the free Adobe PDF Reader.

Year 20 24

U.S. Department of Labor
Occupational Safety and Health Administration

Form approved OMB no. 1218-0176

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary.

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0."

Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, In OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	1	0	0
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
119	0
(K)	(L)

Injury and Illness Types

Total number of . . .	(M)		
(1) Injuries	1	(4) Poisonings	0
(2) Skin disorders	0	(5) Hearing loss	0
(3) Respiratory conditions	0	(6) All other illnesses	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 58 minutes per response, including time to review the instructions, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about these estimates or any other aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistical Analysis, Room N-3644, 200 Constitution Avenue, NW, Washington, DC 20210. Do not send the completed forms to this office.

Establishment information

Your establishment name: Swope Construction Co.

Street: 1325 Bluefield Ave.

City: Bluefield State: WV Zip: 24701

Industry description (*e.g., Manufacture of motor truck trailers*)

Commercial General Contracting

North American Industrial Classification (NAICS), if known (e.g., 336212)

2 3 6 2 2 0

Employment information *(If you don't have these figures, see the Worksheet on the next page to estimate.)*

Annual average number of employees: 60

Total hours worked by all employees last year: 119,369.00

Sign here

Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive

Title: President

Phone: 304-325-8316

Date: 2/3/25

Reset

OSHA's Form 300A (Rev. 04/2004)

Summary of Work-Related Injuries and Illnesses

Note: You can type input into this form and save it. Because the forms in this recordkeeping package are "fillable/writable" PDF documents, you can type into the input form fields and then save your inputs using the free Adobe PDF Reader.

Year 20 25

U.S. Department of Labor
Occupational Safety and Health Administration

Form approved OMB no. 1218-0176

All establishments covered by Part 1904 must complete this Summary page, even if no work-related injuries or illnesses occurred during the year. Remember to review the Log to verify that the entries are complete and accurate before completing this summary.

Using the Log, count the individual entries you made for each category. Then write the totals below, making sure you've added the entries from every page of the Log. If you had no cases, write "0."

Employees, former employees, and their representatives have the right to review the OSHA Form 300 in its entirety. They also have limited access to the OSHA Form 301 or its equivalent. See 29 CFR Part 1904.35, in OSHA's recordkeeping rule, for further details on the access provisions for these forms.

Number of Cases

Total number of deaths	Total number of cases with days away from work	Total number of cases with job transfer or restriction	Total number of other recordable cases
0	1	0	1
(G)	(H)	(I)	(J)

Number of Days

Total number of days away from work	Total number of days of job transfer or restriction
7	0
(K)	(L)

Injury and Illness Types

	Total number of (M)		
(1) Injuries	2	(4) Poisonings	0
(2) Skin disorders	0	(5) Hearing loss	0
(3) Respiratory conditions	0	(6) All other illnesses	0

Post this Summary page from February 1 to April 30 of the year following the year covered by the form.

Public reporting burden for this collection of information is estimated to average 58 minutes per response, including time to review the instructions, search and gather the data needed, and complete and review the collection of information. Persons are not required to respond to the collection of information unless it displays a currently valid OMB control number. If you have any comments about these estimates or any other aspects of this data collection, contact: US Department of Labor, OSHA Office of Statistical Analysis, Room N-3644, 200 Constitution Avenue, NW, Washington, DC 20210. Do not send the completed forms to this office.

Establishment Information

Your establishment name: Swope Construction Co.

Street: 1325 Bluefield Ave.

City: Bluefield State: WV Zip: 24701

Industry description (*e.g., Manufacture of motor truck trailers*)

Commercial General Contracting

North American Industrial Classification (NAICS), if known (e.g., 336212)

2 3 6 2 2 0

Employment Information *(If you don't have these figures, see the Worksheet on the next page to estimate.)*

Annual average number of employees: 64

Total hours worked by all employees last year: 132,300.00

Sign here

Knowingly falsifying this document may result in a fine.

I certify that I have examined this document and that to the best of my knowledge the entries are true, accurate, and complete.

Company executive: [signature] Title: VP

Phone: 304-325-8146 Date: 1-29-26

Reset

Friedlander Company



Bonds & Insurance

1566 Kanawha Blvd. East 25311
PO Box 2466 Charleston, WV 25329
Telephone: 304/357-4520 Fax: 304/345-8724

May 6, 2026

RE: Swope Construction Co

This letter will serve as confirmation of Workers' Compensation Experience Mod Factors for Swope Construction Co.:

YEAR	MOD
9/30/2025 to 9/30/2026	1.27
9/30/2024 to 9/30/2025	.92
2/1/2024 to 9/30/2024	.68

Should you have any questions concerning this information, please feel free to contact us.

Sincerely yours,
Friedlander Company

Lisa G. Asbury
Customer Service Representative

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 1/22/2026

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 Friedlander Company 1566 Kanawha Blvd. E. Charleston WV 25311	CONTACT NAME: PHONE (A/C, No, Ext): 304-357-4520 FAX (A/C, No): 304-345-8724 E-MAIL ADDRESS: jeffodell@friedlandercompany.com
INSURED SWOPCON-01 Swope Construction Co 1325 Bluefield Ave Bluefield WV 24701-2612	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : Westfield Insurance — 24112 INSURER B : Encova Insurance — 12372 INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 87066028 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY			CMM386765F	2/1/2026	2/1/2027	EACH OCCURRENCE	$ 1,000,000
	[ ] CLAIMS-MADE [X] OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						MED EXP (Any one person)	$ 10,000
	[ ] POLICY [X] PRO-JECT [X] LOC						PERSONAL & ADV INJURY	$ 1,000,000
	[ ] OTHER:						GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
A	AUTOMOBILE LIABILITY			CMM386765F	2/1/2026	2/1/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	[X] ANY AUTO						BODILY INJURY (Per person)	$
	[ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	[X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
A	[X] UMBRELLA LIAB [X] OCCUR			CMM386765F	2/1/2026	2/1/2027	EACH OCCURRENCE	$ 10,000,000
	[ ] EXCESS LIAB [ ] CLAIMS-MADE						AGGREGATE	$
	[ ] DED [X] RETENTION $ 0							$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N			WCN6007588	9/30/2025	9/30/2026	[X] PER STATUTE [ ] OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

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

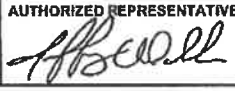
CERTIFICATE HOLDER

Certificate for Insured's Records
1325 Bluefield Ave
Bluefield WV 24701

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



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COMMONWEALTH of VIRGINIA

Department of Professional and Occupational Regulation
9960 Mayland Drive, Suite 400, Richmond, VA 23233
Telephone: (804) 367-8500

EXPIRES ON
11-30-2026

NUMBER
2705014289

BOARD FOR CONTRACTORS
CLASS A CONTRACTOR
CLASSIFICATIONS CBC RBC

SWOPE CONSTRUCTION CO INC
1325 BLUEFIELD AVE
BLUEFIELD, WV 24701

DPOR

Brian P. Wolfinbarger, Director

Status can be verified at http://www.dpor.virginia.gov

(SEE REVERSE SIDE FOR PRIVILEGES AND INSTRUCTIONS)

DPOR-LIC (02/2017)

(DETACH HERE)

COMMONWEALTH of VIRGINIA
Department of Professional and Occupational Regulation

CLASS A BOARD FOR CONTRACTORS
CONTRACTOR

CLASSIFICATIONS CBC RBC
NUMBER: 2705014289 EXPIRES: 11-30-2026

SWOPE CONSTRUCTION CO INC
1325 BLUEFIELD AVE
BLUEFIELD, WV 24701

(FOLD)

Status can be verified at http://www.dpor.virginia.gov

DPOR-PC (02/2017)

CERTIFICATION OF BIDDER REGARDING DEBARMENT

BY AGENCY OF THE COMMONWEALTH OF VIRGINIA

This is to certify that this person/firm/corporation has not been barred from bidding on contracts by any agency of The Commonwealth of Virginia, nor is this person/firm/corporation a part of any firm/corporation that has been barred from bidding on contracts by any agency of The Commonwealth of Virginia.

Paul R. Burdette

Name of Official

President

Title

Swope Construction Co.

Firm or Corporation

05/06/2026

Date

COMMONWEALTH OF VIRGINIA
WORKERS' COMPENSATION
Certificate of Coverage

Section 2.2-4332, Code of Virginia, requires construction contractors and subcontractors to obtain and maintain workers' compensation insurance while performing work on behalf of the Commonwealth of Virginia, its departments, institutions, or agencies. This same requirement applies on behalf of local governments.

Evidence of coverage must be provided prior to commencement of Work.

This form must be completed and returned to the organization contracting the Work.

The undersigned organization stipulates that it:

A. has workers' compensation insurance and is in compliance with the Workers' Compensation statutes of the Commonwealth of Virginia. __X__ Yes _____ No
Insurance Company George H. Friedlander Company
Policy expiration date 09/30/2026

B. is self insured for workers' compensation. __X__ Yes

Title of Construction Contract: Graham-Tazewell-Richlands High School Restroom Renovations

Contract Number: 19321

Signed by: Paul R. Burdette

Title: President

Firm Name: Swope Construction Co.

Address: 1325
Bluefield Ave
Bluefield, WV 24701

USDA
Form RD 400-6
(Rev. 4-00)

Form Approved
OMB No. 0575-0018

COMPLIANCE STATEMENT

This statement relates to a proposed contract with Tazewell County Public Schools

(Name of borrower or grantee)

who expects to finance the contract with assistance from either the Rural Housing Service (RHS), Rural Business-Cooperative Service (RBS), or the Rural Utilities Service (RUS) or their successor agencies, United States Department of Agriculture (whether by a loan, grant, loan insurance, guarantee, or other form of financial assistance). I am the undersigned bidder or prospective contractor, I represent that:

1. ☑ I have, ☐ have not, participated in a previous contract or subcontract subject to Executive 11246 (regarding equal employment opportunity) or a preceding similar Executive Order.

2. If I have participated in such a contract or subcontract, ☑ I have, ☐ have not, filed all compliance reports that have been required to file in connection with the contract or subcontract.

If the proposed contract is for $50,000 or more and I have 50 or more employees, I also represent that:

3. ☑ I have, ☐ have not previously had contracts subject to the written affirmative action programs requirements of the Secretary of Labor.

4. If I have participated in such a contract or subcontract, ☑ I have, ☐ have not developed and placed on file at each establishment affirmative action programs as required by the rules and regulations of the Secretary of Labor.

I understand that if I have failed to file any compliance reports that have been required of me, I am not eligible and will not be eligible to have my bid considered or to enter into the proposed contract unless and until I make an arrangement regarding such reports that is satisfactory to either the RHS, RBS or RUS, or to the office where the reports are required to be filed.

I also certify that I do not maintain or provide for my employees any segregated facilities at any of my establishments, and that I do not permit my employees to perform their services at any location, under my control, where segregated facilities are maintained. I certify further that I will not maintain or provide for my employees any segregated facilities at any of my establishments, and that I will not permit my employees to perform their services at any location, under my control, where segregated facilities are maintained. I agree that a breach of this certification is a violation of the Equal Opportunity clause in my contract. As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, restrooms and wash rooms, restaurants and other eating areas time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis of race, creed, color, or national origin, because of habit, local custom, or otherwise. I further agree that (except where I have obtained identical certifications for proposed subcontractors for specific time periods) I will obtain identical certifications from proposed subcontractors prior to the award of subcontracts exceeding $10,000 which are not exempt from the provisions of the Equal Opportunity clause; that I will retain such certifications in my files; and that I will forward the following notice to such proposed subcontractors (except where the proposed subcontractors have submitted identical certifications for specific time periods): (See Reverse).

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays the valid OMB control number. The valid OMB control number for this information collection is 0575-0018. The time required to complete this information collection is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

NOTICE TO PROSPECTIVE SUBCONTRACTORS OF REQUIREMENTS FOR CERTIFICATIONS OF NON-SEGREGATED FACILITIES

A certification of Nonsegregated Facilities, as required by the May 9, 1967, order (32F.R. 7439, may 19, 1967) on Elimination of Segregated Facilities, by the Secretary of Labor, must be submitted prior to the award of a subcontract exceeding $ 10,000 which is not exempt from the provisions of the Equal Opportunity clause. The certification may be submitted either for each subcontract or for all subcontracts during a period (i.e., quarterly, semiannually, or annually).

NOTE: The penalty for making false statements in offers is prescribed in 18 U.S.C. 1001.

Date 05-06-2026

(Signature of Bidder or Prospective Contractor)

1325 Bluefield Ave, Bluefield, WV 24701

Address (including Zip Code)

U. S. DEPARTMENT OF AGRICULTURE

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 7 CFR Part 3017, Section 3017.510, Participants' responsibilities. The regulations were published as Part IV of the January 30, 1989, Federal Register (pages 4722-4733). Copies of the regulations may be obtained by contacting the Department of Agriculture agency with which this transaction originated.

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS)

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Swope Construction Co. — Graham-Tazewell-Richlands High School Restroom Renovations

Organization Name — PR/Award Number or Project Name

Paul R. Burdette, President

Name and Title of Authorized Representative(s)

Signature(s)

Date

FORM AD-1048 (1/92)
U.S. GPO:1996-757-778/20107

Pg 1

Preview Order T250 - F2B 4x4 Reg Cab SRW: Order Summary Time of Preview: 05/06/2026 10:48:11 Receipt: NA

Dealership Name: Friendship Ford

Sales Code : F47419

Dealer Rep.	Joshua Love	**Type**	Fleet	**Vehicle Line**	Superduty	**Order Code**	T250
Customer Name	Tazewell	**Priority Code**	G4	**Model Year**	2026	**Price Level**	645

DESCRIPTION	MSRP	DESCRIPTION	MSRP
F250 4X4 STYLESIDE PICKUP/142	$48765	PLATFORM RUNNING BOARDS	$320
142 INCH WHEELBASE	$0	10000# GVWR PACKAGE	$0
TOTAL BASE VEHICLE	$48765	50 STATE EMISSIONS	$0
OXFORD WHITE	$0	SNOWPLOW PREP/CAMPER PACKAGE	$400
VINYL 40/20/40 SEATS	$0	SPARE TIRE AND WHEEL	$0
MEDIUM DARK SLATE	$0	TRAILER BRAKE CONTROLLER	$300
PREFERRED EQUIPMENT PKG.600A	$0	JACK	$0
.XL TRIM	$0	190AMP(GAS)/250AMP(6.7L) ALTR	$0
.AIR CONDITIONING -- CFC FREE	$0	CONN PKG: 1 YR INCL W/FORD APP	$0
.AM/FM STEREO MP3/CLK	$0	SPECIAL DEALER ACCOUNT ADJUSTM	$0
.6.8L DEVCT NA PFI V8 ENGINE	$0	SPECIAL FLEET ACCOUNT CREDIT	$0
10-SPEED AUTO TORQSHIFT-G	$0	FUEL CHARGE	$0
LT245/75R17E BSW ALL-TERRAIN	$165	NET INVOICE FLEET OPTION (B4A)	$0
4.30 ELECTRONIC-LOCKING AXLE	$430	PRICED DORA	$0
JOB #1 ORDER	$0	ADVERTISING ASSESSMENT	$0
FORD FLEET SPECIAL ADJUSTMENT	$0	DESTINATION & DELIVERY	$2795
FRONT LICENSE PLATE BRACKET	$0		

Truck 45,784 –

upfit (cost) 20,633.50

total 66,417.50

	MSRP
TOTAL BASE AND OPTIONS	$53175
DISCOUNTS	NA
TOTAL	$53175

ORDERING FIN: QJ198 **END USER FIN:** QJ198

Customer Name:

Customer Address:

see upfit Pg (2)

Pg. 2

Quote

Quote expires
July 07, 2026

Ticket #: 544-QUO-107027
Ticket Date: 5/8/26
Station: CSM

Leonard Aluminum Utility Buildings, LLC
T/A Leonard Buildings & Truck Accessories
3925 BRISTOL HWY
Johnson City, TN 37601
Phone: 423.282.8617
http://www.leonardusa.com
pos544@leonardusa.com

Sold to: FRIENDSHIP FORD BRISTOL
3192 W STATE ST
BRISTOL, TN 37620
(423) 652-6200
tlove@friendshipford.com

Ship to:

Customer #: 544-116809
Sales Rep: OWE005
Ship date:
Location: 544
Ship-via code:
Terms: Net 30 days

Quantity	Item #	Description	List price	Discount	Savings	Price	Ext Price
1	BDY-40VO98XP	40"H ROYAL BODY w/ FLIP-TOP LIDS	$9,899.99	$-329.99	$-329.99	$9,570.00	9,570.00
10	SER-LABOR	Installation Fee				$83.00	830.00
6	ACC-SHOPSUPPLIES	Installation Supplies				$12.50	75.00
1	THA-55415	Replacement OE 7-Way RV Blade				$20.00	20.00
1	ACC-16020622	SNOWDOGG TRUCK STRAIGHT BLADES	$10,999.99	$-1,869.99	$-1,869.99	$9,130.00	9,130.00
12	SER-LABOR	Installation Fee				$83.00	996.00
1	ACC-SHOPSUPPLIES	Installation Supplies				$12.50	12.50

User: OWE005 **Total line items:** 7

Sale subtotal:	20,633.50
Sales Tax	0.00
Total:	20,633.50

Thank You For Your Business!
You Saved $2,199.98

Terms & Conditions:
Trailers are not returnable at any time. Items not in new or resalable condition are not returnable at any time.
Special order items, custom painted items, installed items, items sold as is, discontinued or clearance items are not returnable at any time.
Merchandise will not be accepted for return after 30 days of our invoice date. All returned items must be in original condition and packaging.
You will be charged $20 or 20% restocking fee, whichever is greater on return of non-defective items.
Special Orders cancelled while in progress shall incur a charge for the pro-rated portion of the cost of the item in production -not less than 25% of the quoted price.
If you paid by cash or check - your refund, less fee charges, will be mailed from the corporate office within 7 days of refund request approval.
If you paid by credit card - the credit card used for your payment will be credited, less fee charges, within 7 days of refund request approval.

Customer signature accepts the above terms and conditions.

498 COURTHOUSE ROAD
PRINCETON, WV 24740

Vehicle Price Quote

05/08/26

TAZEWELL COUNTY	Ramey Ford Princeton
CITY:	
CONTRACT geno	Robert Alford
PHONE:	276-970-3483

YEAR: 2026	
MODEL: F250 RC	
ENGINE: 7.3 V8	
TRANS: AUTOMATIC	
WHITE	
4.30 LOCKING REAR AXLE	
TRAILER BRAKE CONTROL	
SNOWPLOW/CAMPER PKG	
PAYLOAD UPGRADE PKG	
UPFITTER SWITCHES	
ALL TERRIAN TIRES	

COST	$55,604.00
TRADE 1	
TRADE 2	
TRADE 3	
TOTAL TRADE IN	$0.00
FLEET DISCOUNT	

8 FT SERVICE BODY $11625.00 7 1/2 FT WESTERN SNOW BLADE $8505.00

AFTERMARKETS COST:	$20,130.00

TOTAL PRICE $75,734.00

FREEDOM FORD OF CLAYPOOL HILL

12764 Governor George C Peery Hwy. • Pounding Mill, VA 24637
Telephone (276) 963-3673 • FAX (276) 963-8443



QUALITY ★ VALUE ★ SERVICE

Tazewell County School Board

Attn: Geno

Enclosed is our bid for 2026 Ford F250 Regular Cap

6.8VC Gas Enginie

10 Speed Automatic Transmission

3.73 Locking Rear Axle

8 Ft Reading SL Steel Body

7.6 Western Pro Snow Plow

Your price delivered $66,161.00

Approximately 3 weeks delivery

Freedom Ford

Jack W. Long

Cell 276-979-7276

The Freedom Pledge:
"We will do our best to service the transportation needs of the fine people of Southwest Virginia, Eastern Kentucky and Upper East Tennessee."



FD KTP-004159 VA 7877 033163 2669/2553 1FT8F2BA0 TED56366 NB

VEHICLE DESCRIPTION

SUPER DUTY

TE D56366

2026 F250 SRW 4X4 REG CAB
XL 142" WB STYLESIDE
6.8L DEVCT NA PFI V8 ENGINE
10-SPEED AUTO TORQSHIFT-G

EXTERIOR
OXFORD WHITE
INTERIOR
MEDIUM DARK SLATE VINYL

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

EXTERIOR
- DOOR HANDLES - BLACK
- HEADLAMPS - AUTOLAMP (ON/OFF)
- PICKUP BOX TIE DOWN HOOKS
- POWER TAILGATE LOCK
- TOW HOOKS
- TRAILER SWAY CONTROL
- TRAILER TOW MIRRORS
- WIPERS- INTERMITTENT

INTERIOR
- 8" TOUCH DWN DR/PASS WINDOW
- 4.2" CLUSTER DISPLAY
- AIR COND, MANUAL FRONT
- CLOTH SUN VISORS
- DRIVER SEAT-MANUAL LUMBAR
- OUTSIDE TEMP DISPLAY
- PARTICULATE AIR FILTER
- POWER LOCKS AND WINDOWS
- STEERING TILT/TELESCOPE, CRUISE & AUDIO CONTROLS

FUNCTIONAL
- 4-WHEEL ANTILOCK BRAKE SYS
- 5G MODEM
- FORD APP
- HILL START ASSIST
- MANUAL LOCKING HUBS
- MONO BEAM COIL SPRING FST SUSPENSION W/STAB BAR
- REAR VIEW CAMERA
- REMOTE KEYLESS ENTRY
- SYNC®4 W/8" SCREEN

SAFETY/SECURITY
- ADVANCETRAC™ WITH RSC®
- AIRBAGS - SAFETY CANOPY®
- BELT-MINDER CHIME
- DRIVER/PASSENGER AIR BAGS
- SECURE PKG 1 YR INCLUDED
- SECURILOCK® ANTI-THEFT SYS
- SOS POST-CRASH ALERT SYS™
- TIRE PRESSURE MONIT SYS

WARRANTY
- 3YR/36,000 BUMPER / BUMPER
- 5YR/60,000 POWERTRAIN
- 5YR/60,000 ROADSIDE ASSIST
- 5YR/60,000 DIESEL ENGINE

INCLUDED ON THIS VEHICLE	(MSRP)
OPTIONAL EQUIPMENT/OTHER	
PREFERRED EQUIPMENT PKG 600A	
10-SPEED AUTO TORQSHIFT-G	NO CHARGE
FRONT LICENSE PLATE BRACKET	NO CHARGE
XL OFF-ROAD PACKAGE	995.00
33" OFF ROAD LT285/70R17 AT	
3.73 ELECTRONIC-LOCKING AXLE	
TAKE PLATES -	
7,300# GVWR PACKAGE	NO CHARGE
50 STATE EMISSIONS	225.00
NO POWER ONBOARD - 400M	NO CHARGE
SPARE TIRE AND WHEEL	
LOCK	NO CHARGE
6.8L/SAMP/GAS/V8/AMP/8.7L/ ALTR	
5YR/60K PKG 1 YR INCL W/FORD APP	

PRICE INFORMATION	(MSRP)
BASE PRICE	$46,485.00
TOTAL OPTIONS/OTHER	1,200.00
TOTAL VEHICLE & OPTIONS/OTHER	47,685.00
DESTINATION & DELIVERY	2,595.00

PAINT CODE: CA1K

PAINT TYPE: CONVOY

ITEM #: 47-Z89R O/T 2

TOTAL MSRP $52,280.00

Scan The QR Code to get more details about this vehicle

This label is affixed pursuant to the Federal Automobile Information Disclosure Act. Gasoline, License, and Title Fees, State and Local taxes are not included. Dealer installed options or accessories are not included unless listed above.

SM091 N RB 2X 630 004159 12 09 25

California Air Resources Board

Gasoline Vehicle

Environmental Performance

These ratings are not directly comparable to the U.S. EPA/DOT light-duty vehicle label ratings. For information on how to compare, please see www.arb.ca.gov/ep_label.

Protect the environment. Choose vehicles with **higher ratings**

Greenhouse Gas Rating (tailpipe only)

A+ Cleaner — D

Smog Rating (tailpipe only)

A+ Cleaner — A- — D

Vehicle emissions are a primary contributor to climate change and smog. Ratings are determined by the California Air Resources Board based on this vehicle's measured emissions.

CALIFORNIA AIR RESOURCES BOARD

GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score: Not Rated

Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

Frontal Crash	Driver	Not Rated
	Passenger	Not Rated
Side Crash	Front seat	Not Rated
	Rear seat	Not Rated
Rollover		Not Rated

Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

Based on the risk of injury in a side impact.

Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★★★★★), with 5 being the highest. Source: National Highway Traffic Safety Administration (NHTSA). www.safercar.gov or 1-888-327-4236

1FT8F2BA0TED56366

48 YEARS BUILT FORD TOUGH F-SERIES AMERICA'S BEST SELLING TRUCKS

The FordPass™ Connect modem is active and sending vehicle data (e.g., diagnostics) to Ford.** See in-vehicle settings for connectivity options.

*Based on 1977-2024 F-Series sales.
**FordPass Connect (optional on select vehicles), the FordPass App and complimentary Connected Service are required for remote features (see FordPass Terms for details). Connected services and features require compatible AT&T network availability. Evolving technology, vehicular networks, vehicle capability may limit functionality and driver's operation of connected features. Connected service excludes Wi-Fi Hotspot.

Ford Protect

Invest on Ford Protect®. The only extended service plan fully backed by Ford and honored at every Ford dealership in the U.S., Canada and Mexico. See your Ford dealer or visit www.FordOwner.com.

WARNING: Operating, servicing and maintaining a passenger vehicle, pickup truck, van, or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to www.P65Warnings.ca.gov/passenger-vehicle.

Ford Credit

Get Prequalified now at www.ford.com/finance

April 2026

TCPS Testing

Latest News and Updates

"Teachers who love teaching, teach children to love learning."

By: Unknown

TESTING CALENDAR

Assessment	Grade	Dates
Spring IRW Testing	5, 8 & EOC	3/30/26 to 4/17/26
NWEA MAP Testing- Spring	K-8	3/30/26 to 4/24/26
EL Learner Growth- Spring	Various	3/30/36 to 4/17/26
VKRP- Spring	PK-K	4/6/26 to 5/15/26
VALLs- Spring	PK-8	4/20/26 to 5/15/26
Spring Non-Writing SOL Testing	Various	5/04/26 to 5/29/26
CIP Benchmark #4	Various	5/18/26 to 5/27/26
Local Assessment #4	Various	5/27/26
WorkKeys #3	EOC	5/18/26 to 5/22/26

Important Dates

- ☒ **April 15:** Admin Meeting
- ☒ **May 4:** Spring SOL Testing window opens
- ☒ **May 10:** Mother's Day
- ☒ **May 11:** SB Meeting
- ☒ **May 25:** Memorial Day
- ☒ **May 30:** Graduation
- ☒ **June 4:** Last day of School
- ☒ **June 5:** Teacher Work Day
- ☒ **June 8:** SB Meeting; Summer School #1



CIP Benchmark #4

Round #4 of Benchmark Testing will begin on May 19 and last through May 23. The following subjects will be tested in this round:

- Grade 2 English
- Grade 2 Math
- Grade 6 Science
- Grade 7 Science

Testing Updates

- WIDA Testing was completed in February. TCPS tested a small number of students. Results are not expected until late Spring or early Fall.
- CIP Benchmark #3 window closed on Friday, April 10, 2026.
- VAAP Testing is complete. Results are not expected until this summer.
- The Division "Expedited Retake" Permission Form is available on the TCPSVA.ORG webpage under "Departments" and then "Testing."
- SOL Writing Scores have arrived. The VDOE has not posted official results. Students who did not pass the Writing SOL will have the opportunity to take the WorkKeys Writing Assessment in May to obtain the needed verified credit for graduation.

Online Enrollment

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Abbs Valley Boisevain	0	0	0	1	1	0	0	0	0	0	0	0	0	2
Dudley Primary	1	2	0	0	0	0	0	0	0	0	0	0	0	3
Graham Intermediate	0	0	1	0	0	0	0	0	0	0	0	0	0	1
Graham Middle	0	0	0	0	0	0	3	3	1	0	0	0	0	7
Graham High	0	0	0	0	0	0	0	0	0	4	0	5	4	13
Cedar Bluff	1	1	2	4	1	0	0	0	0	0	0	0	0	9
Richlands Elementary	2	1	1	0	1	0	0	0	0	0	0	0	0	5
Richlands Middle	0	0	0	0	0	0	3	8	3	0	0	0	0	14
Richlands High	0	0	0	0	0	0	0	0	0	5	3	2	2	12
Tazewell Primary	4	5	1	0	0	0	0	0	0	0	0	0	0	10
Tazewell Intermediate	0	0	0	4	2	0	0	0	0	0	0	0	0	6
Tazewell Middle	0	0	0	0	0	0	0	4	3	0	0	0	0	7
Tazewell High	0	0	0	0	0	0	0	0	0	3	4	6	3	16
Total	8	9	5	9	5	0	6	15	7	12	7	13	9	105

	STRIDE	Edmentum	Edgenuity
Abbs Valley Boisevain	2	0	0
Dudley Primary	3	0	0
Graham Intermediate	0	0	1
Graham Middle	7	0	0
Graham High	10	1	2
Cedar Bluff	8	0	1
Richlands Elementary	3	0	2
Richlands Middle	12	2	0
Richlands High	9	2	1
Tazewell Primary	6	0	4
Tazewell Intermediate	6	0	0
Tazewell Middle	4	2	1
Tazewell High	13	3	0
Total	83	10	12

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
STRIDE	5	5	4	9	5	0	6	12	5	7	7	9	9	83
Edmentum	0	0	0	0	0	0	0	3	1	3	0	3	0	10
Edgenuity	3	4	1	0	0	0	0	0	1	2	0	1	0	12

Updated: 4/24/2026

Enrollment by Platform

Platform	Number of Students
STRIDE	83
Edmentum	10
Edgenuity	12
Total	105

Updated: 4/24/2026

Enrollment by Grade

Grade	Number of Students
K	8
1	9
2	5
3	9
4	5
5	0
6	6
7	15
8	7
9	12
10	7
11	13
12	9
Total	105

Updated: 4/24/2026

Enollment by School

Grade	Number of Students
AVBES	2
DPS	3
GIS	1
GMS	7
GHS	13
CBES	9
RES	5
RMS	14
RHS	12
TPS	10
TIS	6
TMS	7
THS	16
Total	105

Updated: 4/24/2026