



PUBLIC NOTICE

**The Kingston City Council will hold a
Special Called Work Session on
Friday, April 26, 2024 @ 9:00 AM**

Kingston City Hall, 900 Waterford Place

Agenda

1. Invocation and Pledge
2. Call to Order
3. Citizen Comments
4. Discussion of proposed budget for FY 2024-2025

**ALL CITY OF KINGSTON MEETINGS ARE OPEN TO THE PUBLIC. THIS MEETING
WILL ALSO BE LIVESTREAMED ON OUR WEBSITE, WWW.KINGSTONTN.GOV AND
POSTED TO YOUTUBE AND OUR FACEBOOK PAGE.**

Fund 110 General Fund

Statement of Proposed Operations

	2022		2023		2024		2025	
	Actual	Actual	Actual	Proposed	Proposed	Actual	Proposed	
Revenues								
31110	2,061,698	2,133,014	2,060,000	2,091,685	2,135,000			
31120	31,885	24,499	31,500	29,125	31,500			
31211	77,467	35,011	70,000	45,887	50,000			
31212	16,868	13,377	7,000	1,854	20,000			
31219	29,108	16,246	8,000	3,738	3,000			
31300	25,245	22,356	25,000	9,189	25,000			
31500	13,064	0	0	0	0			
31511	76,581	55,440	76,500	55,251	76,500			
31610	1,610,432	1,905,576	1,795,000	1,477,678	1,950,000			
31710	213,033	231,264	225,000	146,431	190,000			
31720	59,807	43,144	40,000	49,006	55,000			
31800	113,130	146,318	100,000	30,297	125,000			
31912	85,390	85,371	80,000	59,828	80,000			
31913	6,231	5,172	7,500	3,282	5,000			
31920	55,424	48,516	47,000	30,217	35,000			
32210	1,200	2,250	1,500	1,450	1,500			
32220	600	1,400	600	400	600			
32600	400	250	100	150	100			
33193	0	599,119	0	0	0			
33200	0	0	0	0	0			
33292	4,938	3777	0	1156	0			
33430	4,600	5,125	2,000	8,229	2,000			
33479	87,612	13,257	0	58,160	0			
33490	0	64,462	0	0	0			
33500	5,585	5,521	5,000	4,498	5,000			
33510	677,717	708,243	685,000	604,406	715,000			
33520	2,548	908	0	908	0			
33530	2,719	2,718	2,800	2,645	2,800			
33540	12,132	11,804	10,000	9,648	10,000			
33551	210,766	206,804	195,000	170,740	200,000			
33552	11,058	10,906	11,000	910	11,000			
33555	40,328	56,679	40,000	20,251	40,000			
33558	0	0	0	338	1500			
33580	5,769	10,613	7,000	7,913	7,000			
33590	3,567	3,669	3,700	2,608	3,700			
33591	64,628	74,394	75,000	56,830	75,000			
33592	0	31,715	0	32,226	0			
33593	18,236	10217	18,000	18070	18,000			

33730	Tml Full Pkg Bonus	0	4,000	4,000	0	4,000	0	4,000	0	4,000	0	4,000
34100	General Government - Charges For Service	5,384	7,475	2,500	4,583	2,500	4,583	2,500	4,583	2,500	4,583	2,500
34210	Police Service Supplements	8,800	9,600	9,500	9,600	9,500	9,600	9,500	9,600	9,500	9,600	9,500
34220	Fire Protection Supplements	8,800	8,800	10,000	8,800	10,000	8,800	10,000	8,800	10,000	8,800	10,000
34230	Sex Offender Registry	300	150	300	150	300	150	300	150	300	150	300
34290	Public Safety Donations- Police	700	1,445	0	655	0	655	0	655	0	655	0
34420	Garbage Tip Fees	341,559	346,897	344,000	263,310	344,000	263,310	344,000	263,310	344,000	263,310	344,000
34710	Roane County EDU Ballfield Donation	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
34720	Swimming Pool Charges	16,482	6,079	5,000	4,476	5,000	4,476	5,000	4,476	5,000	4,476	5,000
34730	Fort Charges and Donations	650	441	500	1,518	500	1,518	500	1,518	500	1,518	500
34740	Parks and Recreation charges	24,352	27,213	14,000	20,057	14,000	20,057	14,000	20,057	14,000	20,057	14,000
34741	Boat Slip Rental	25,700	27,520	25,000	19,635	25,000	19,635	25,000	19,635	25,000	19,635	25,000
34742	Fireworks Donations	54,468	51,128	45,000	24,565	45,000	24,565	45,000	24,565	45,000	24,565	45,000
34743	TVA Partnership	0	1,750	0	0	0	0	0	0	0	0	0
34744	Park & Rec Donations	50,829	614	0	0	0	0	0	0	0	0	6520
34745	P&R Softball Program	3,985	3,055	4,000	5,140	4,000	5,140	4,000	5,140	4,000	5,140	4,000
34746	Fire Dept Donations	17,968	1,567	0	1,560	0	1,560	0	1,560	0	1,560	0
34750	Police Dept Auction Sales	2,027	17,600	0	0	0	0	0	0	0	0	0
34751	Volleyball Program	1,684	5,590	4,200	9,585	4,200	9,585	4,200	9,585	4,200	9,585	4,200
34760	Library- Fines and Penalties	422	2,756	500	2,220	500	2,220	500	2,220	500	2,220	500
34761	Roane County Library MOE	1,250	5,012	5,000	3,750	5,000	3,750	5,000	3,750	5,000	3,750	5,000
34762	Library Donations	58,420	1,949	0	1,777	0	1,777	0	1,777	0	1,777	0
35110	City Court Fines	42,313	77,418	55,000	68,109	55,000	68,109	55,000	68,109	55,000	68,109	77,000
35140	Drug Related Fines	759	4,084	2,000	1,480	2,000	1,480	2,000	1,480	2,000	1,480	2,000
35150	Traffic School Charges	3,875	2,639	3,000	1,928	3,000	1,928	3,000	1,928	3,000	1,928	0
36100	Interest Earnings	1,324	18,428	7,000	18,652	7,000	18,652	7,000	18,652	7,000	18,652	90,000
36340	Sale of Surplus	0	1269	0	0	0	0	0	0	0	0	0
36350	Insurance Recoveries	8,375	15,570	0	15,761	0	15,761	0	15,761	0	15,761	0
36430	Sale of Surplus P&R	6,745	1,269	0	7,981	0	7,981	0	7,981	0	7,981	0
36500	225th Celebration	0	0	0	640	0	640	0	640	0	640	500
36530	Fire Dept Sale of Assets	0	33,898	0	0	0	0	0	0	0	0	0
36539	Sale of Other Public Works Supps & Mat	31,827	8,836	0	10,552	0	10,552	0	10,552	0	10,552	0
36543	Sale of City T shirts	0	0	0	825	0	825	0	825	0	825	0
36544	KPD Sales of Military Equipment	14,175	0	0	0	0	0	0	0	0	0	0
36720	Contributions from Roane County	0	175,000	0	0	0	0	0	0	0	0	0
36900	Loan Proceeds- Cumberland Securities	5,033,274	0	0	0	0	0	0	0	0	0	0
36961	Transfer In	240,496	0	0	0	0	0	0	0	0	0	0
36967	Contract Natural Gas	21,500	21,500	21,500	16,125	21,500	16,125	21,500	16,125	21,500	16,125	21,500
36971	Contract Billing From Water Dept	485,168	485,168	499,275	416,063	499,275	416,063	499,275	416,063	499,275	416,063	499,275
38000	Donations	114	9,500	0	43,020	0	43,020	0	43,020	0	43,020	0
	Total	12,143,490	7,979,360	6,695,475	6,013,728	6,695,475	6,013,728	6,695,475	6,013,728	6,695,475	6,013,728	7,039,495

Fund 110 General Fund
Statement of Proposed Operations

2022 Actual 2023 Actual 2024 Proposed 2024 Actual 2025 Proposed

	2022 Actual	2023 Actual	2024 Proposed	2024 Actual	2025 Proposed
Expenditures					
Legislative					
41100					
41100-114					
Salaries- Part Time	7,247	7,627	6500	2,783	4500
41100-141					
Employer's Tax	2,552	2,642	2,658	1,910	2,503
41100-142					
Hospital And Health Insurance	8,930	4603	0	0	0
41100-143					
Retirement	1,243	876	1,441	115	1,628
41100-231					
Legal Notices & Ads	2,059	3,196	3,000	2,994	3,000
41100-232					
Ro Co Reappraisals	4,200	4439	4,600	4461	12,000
41100-235					
Education	0	4123	3,000	1753	3,000
41100-236					
Public Relation	4,563	11,740	15,000	12,603	13,000
41100-238					
Etdl Dues	949	952	1,000	952	1,000
41100-239					
Tmt, Associations & Dues	3,494	3,596	4,000	3,681	4,000
41100-248					
Printing Tax Notices	1,886	3,070	3,200	3,418	3,600
41100-250					
Employee Identification Service	0	0	3,500	3,494	0
41100-252					
Legal Services	26,998	28,081	27,800	22,223	27,800
41100-280					
Travel	7,088	3,536	6,000	5,065	5,000
41100-320					
Operating Expenses	2,074	2,124	2,000	1,487	2,000
41100-345					
Celebration Event	0	0	0	2470	5,000
41100-710					
Donations To Heritage Commission	0	0	0	0	5,000
41100-720					
Donations To Roane Alliance	10,000	10,000	20,000	0	10,000
Total	83,284	90,605	103,699	69,409	103,031

41210	City Court		14,541	14,541	15,270	12,118	15,270
41210-114	Salaries - Temporary Employees - Regular						
41210-141	Oasi (Employer's Share)	1,112	1,112	1,183	927	1,183	
41210-143	Retirement	27	0	185	30	222	
41210-165	Court Costs	4,331	11,254	5,000	4,614	5,000	
41210-235	Education	0	557	1,500	89	1,500	
41210-260	Repair And Maintenance Services	3,300	2,828	3,300	2,000	3,300	
41210-280	Travel	0	89	0	0	0	
41210-320	Operating Expenses	688	319	200	238	200	
Total	City Court	23,999	30,700	26,639	20,016	26,676	

41320	City Manager & Assistant		86,704	94,043	87,500	66,596	109,000
41320-111	Salaries - Permanent Employees - Regular						
41320-134	Christmas Bonus	804	709	800	1,083	1,625	
41320-141	Oasi (Employer's Share)	6,644	7,265	6,738	5,148	8,518	
41320-142	Hospital And Health Insurance	12,722	14,080	15,300	10,089	22,000	
41320-143	Retirement	3,038	3,835	3,675	2,707	5,576	
41320-216	Radios	0	0	137	0	137	
41320-233	Subscriptions	0	0	0	0	1,500	
41320-235	Education	113	0	1,000	643	1,000	
41320-280	Travel	696	891	3,000	736	1,000	
Total	City Manager	110,720	120,823	118,150	87,002	150,356	

41810	City Hall Buildings								
41810-241	Electric	33,721	51,273	48,000	32,399	48,000			
41810-242	Water	1,225	1,373	1,500	1,068	1,500			
41810-244	Natural Gas	735	1,646	1,800	1,181	1,800			
41810-245	Telephones & Network	24,216	21,987	23,200	18,760	42,000			
41810-260	Maintenance Services	19,620	15,995	18,000	33,465	7,000			
41810-265	Library Building Repair & Maintenance	0	0	0	0	5,000			
41810-266	Building Repair and Maintenance	0	0	0	0	5,000			
41810-290	HVAC Maintenance	0	0	0	0	8,000			
41810-320	Operating Expenses	5,498	6,583	6,000	4,313	3,400			
Total	City Hall Buildings	85,015	98,857	98,500	91,187	121,700			

41990	General Government								
41990-136	Air E-Vac Insurance	3,497	3,900	4,000	4,001	4,500			
41990-146	Workmen's Compensation	46,339	40,925	45,000	37,549	42,000			
41990-147	Unemployment Insurance	0	0	2,000	0	2,000			
41990-230	Web Publicity	61	630	800	41	7500			
41990-234	Refund Tax Overpaid	0	0	100	0	100			
41990-235	Education	30	245	800	0	500			
41990-245	Telephones & Network	100	100	0	0	0			
41990-250	Professional Services	7,592	7,934	4,000	3,410	3,500			
41990-251	Physicals	1,345	2,035	1,500	1,695	2,500			
41990-259	Drug Testing	1,550	1,355	1,000	1,175	1,500			
41990-510	Property & Liability Insurance	81,651	91,728	120,000	120,805	128,000			
41990-592	E-911 Radio Maintenance	86,255	87,705	89,500	74,535	89,500			
41990-710	Build Grant Project	0	0	0	62,000	0			
Total	General Government	228,419	236,556	268,700	305,211	281,600			

43190	State Street Aid	165,467	179,500	178,000	119,999	178,000
43190-241	Electric	0	0	0	399	0
43190-471	STP Paving Project	165,467	179,500	178,000	120,398	178,000
Total	State Street Aid	330,622	353,730	350,000	301,613	350,000
43240	Waste Disposal	330,622	353,730	350,000	301,613	350,000
43240-295	Garbage Collection Fees Wci	330,622	353,730	350,000	301,613	350,000
Total	Waste Disposal	330,622	353,730	350,000	301,613	350,000
43750	Capital Improvements	0	175,000	0	0	0
43750-910	Land- Delaney Property	0	175,000	0	0	0
43750-911	Portable Bathroom	0	52,738	0	0	0
43750-914	Gateway Sign	0	20,848	0	0	0
43750-915	Pavement Resurface	0	0	0	6810	0
43750-922	Bucket Truck	0	0	0	146,030	0
43750-924	Community Center Roof	207,562	0	0	0	0
43750-925	Fire Hall Roof	0	15,060	0	5,509	0
43750-931	Sidewalk Additions/ Improvements	9,750	26,567	0	0	0
43750-932	Outdoor Fitness Court	0	0	0	144,703	0
43750-933	I40 Lighting Project	0	0	0	116,710	0
43750-935	Lawnville Rd. Exit ramp repair	0	0	0	0	0
43750-936	Ballfield Lighting SWP	581,975	0	0	0	0
43750-937	Park & Rec Improvements	0	41,428	0	0	0
43750-939	Fort SWP Improvements	0	81,313	0	27,956	0
43750-940	Equipment Finance/Gen Govt	0	410,405	0	0	0
43750-941	Police Vehicles	114,897	12,300	0	0	0
43750-942	Fire Vehicle/Equipment	0	379,716	0	0	0
43750-943	Public Works	60,000	0	0	0	0
43750-945	Police Dept. Radios	60,200	0	0	0	0
43750-946	Ladd Park Project	0	12,000	0	41,800	0
43750-947	Parks & Recreation Trucks	95,000	0	0	0	0
43750-949	Fire Department Radios	70,000	0	0	6,896	0
43750-952	Traffic Light Improvements	300,000	0	0	0	0
43750-980	SWP Visitors Center	6,275	0	0	0	0
Total	Capital Improvements	1,505,660	1,227,374	0	496,415	0
44143	Animal Control/Codes Enforcement	12,552	12,825	16,000	10,275	0
44143-114	Salaries - Temporary Employees - Regular	932	929	1,240	766	0
44143-141	Oasi (Employer's Share)	3,355	3,448	4,600	3,028	0
44143-142	Hospital And Health Insurance	456	516	675	423	0
44143-143	Retirement	0	1,050	0	0	0
44143-250	Professional Services	3,600	3,000	3,000	1,530	3,000
44143-258	Veterinary Services	1,551	2,500	800	0	800
44143-320	Operating Supplies	22,446	24,268	26,315	16,022	3,800
Total	Animal Control/Codes Enforcement	22,446	24,268	26,315	16,022	3,800

44400-325	Recreation Supplies	6,090	6,333	7,000	9,118	7,000
44400-326	Uniforms & Safety Boots	1,411	2,863	2,500	2,399	2,500
44400-331	Gasoline	11,631	10,400	12,000	10,872	12,000
44400-335	Fort Maintenance	2,672	3,693	5,800	3,704	0
44400-337	Special Events-Fireworks	59,365	65,847	55,000	50,166	55,000
44400-344	Safety Supplies	66	840	1,000	184	1,000
44400-345	St Festivals/Special Events	8,026	19,978	20,000	26,685	20,000
44400-347	P&R Volleyball Program	2,519	4829	4,500	4,339	4,500
44400-348	Flag Football	0	0	0	0	4520
44400-350	Softball Program	3,844	3526	4,500	5,127	4,500
44400-500	Swimming Pool Permit Fee	0	0	500	340	500
44400-733	Christmas Parade	8,188	0	0	0	0
44400-900	Capital Outlay	13,500	0	0	0	0
44400-937	Capital Equipment	20,136	14,360	0	8,790	0
44400-947	Lawn Mowers	16,983	0	0	0	0
Total	Parks & Recreation	803,192	845,789	958,545	772,813	1,060,652
44440	Swimming Pool					
44440-114	Salaries - Temporary Employees - Regular	17,814	19,755	0	0	0
44440-141	Employer's Tax	1,340	1,511	0	0	0
44440-142	Hospital and Health Insurance	97	0	0	0	0
44440-242	Water	2,000	4,082	0	0	0
44440-260	Repair And Maintenance Services	7,061	4,622	0	0	0
44440-320	Operating Supplies	7,950	14,060	0	0	0
44440-500	Permit Fee	340	340	0	0	0
Total	Swimming Pool	36,603	44,371	0	0	0

49000	Debt Service								
49000-631	Interest	192,004	110,700	104,000	51,750	96,500			
49000-691	Bank Service Fee	0	0	500	500	1,500			
49000-931	N Kentucky St Improvements	2,423,000	0	0	0	0			
49000-940	Capital Equipment	48,000	0	0	0	0			
49000-942	Equipment	170,000	0	0	3,000	0			
49000-942	Capital Improvements Loan	0	240,000	245,000	0	250,200			
Total	Debt Service	2,833,004	350,700	349,500	55,250	348,200			

51640	Operating Transfer to Capital Project Fund	80,579	0	0	0	0			
51640-931	Transfer Out to Capital Fund	80,579	0	0	0	0			

52130	American Rescue Plan Act								
52130-115	Salaries- Personal Pay	0	112,615	0	0	0			
52130-141	Oasi (Employer's Share)	0	8,615	0	0	0			
52130-250	Professional Services	0	19,750	0	2,500	0			
52130-910	Delaney Property Purchase	0	177,804	0	0	0			
52130-922	Operational Police Cameras	0	85,900	0	0	0			
52130-937	Park and Rec Mowers	0	25,198	0	0	0			
52130-941	Police Vehicle, Radar Unit/Equip	0	87,051	0	1,155	0			
52130-942	Public Works Vehicles	0	0	0	88,468	0			
52130-948	City Hall Security Improvements	0	10,825	0	0	0			
52130-950	Fire Extermination Equipment	0	71,362	0	0	0			
		0	599,119	0	92,123	0			

Grand Total Expenditures		10,032,659	8,158,218	6,705,475	5,686,858	7,018,974			
Beginning Fund Balance		2,797,890	4,725,229	4,551,132	4,551,132	4,541,132			
Revenues		12,143,490	7,979,360	6,695,475	6,013,728	7,039,495			
Expenditures		10,032,659	8,158,218	6,705,475	5,686,858	7,018,974			
Excess (Deficit)		2,110,831	(178,858)	(10,000)	326,870	20,521			
Ending Fund Balance		4,725,229	4,551,132	4,541,132	4,878,002	4,561,653			

Fund 413 Water And Sewer

Statement of Proposed Revenues

Account Number	2022 Actual	City Mgr Original 2023	City Mgr Original 2024	2024 Actual	City Mgr Proposed 2025
33193	27000	53559.18	0	0	0
33194	0	0	0	23250	0
33430	900	0	0	0	0
36100	576	9,758	5,000	12,654	40,000
37110	1,483,353	1,537,427	1,586,000	1,205,638	1,640,000
37114	-3	0	0	236	0
37117	634,851	700,306	690,000	548,595	720,000
37119	123	0	0	0	0
37191	33,291	35,337	30,000	24,272	25,000
37194	54,168	51,192	25,000	47,506	30,000
37195	89,763	81,827	65,000	61,763	65,000
37196	74,536	28,786	38,000	19,293	18,000
37199	15,219	33,116	5,000	9,316	5,000
37210	1,610,345	1,759,349	1,825,000	1,376,794	1,880,000
37296	90,778	45,751	35,000	21,634	22,000
37299	2,530	16,716	1,000	7,509	1,000
37494	0	0	0	0	0
37500	0	0	0	0	0
Total	4,117,430	4,353,123	4,305,000	3,358,460	4,446,000

Fund 413 Water And Sewer Expenditures

Statement of Proposed Operations		2022 Actual	City Mgr Proposed 2023	City Mgr Proposed 2023	City Mgr Proposed 2023	City Mgr Proposed 2023
Account Number	Estimated/Appropriated/Actual					
41500	Financial Administration					
41500-200	Contract Operations	485,168	485,168	499,275	416,063	499,275
	Total Financial Administration	485,168	485,168	499,275	416,063	499,275
41990	General Government					
41990-111	Salaries Water	88,530	398,612	1,074,000	366,772	436,000
41990-112	Overtime Water	2,007	31,795	55,000	30,030	30,000
41990-113	Salaries Sewer	0	359,649	0	245,721	442,000
41990-114	Overtime Sewer	0	28,652	0	20,887	30,000
41990-115	Salaries Admin	0	280,057	0	207,144	275,000
41990-116	Overtime Admin	0	4,541	0	3,143	5,000
41990-133	Water Christmas Bonus	0	0	0	0	7,580
41990-134	Admin Christmas Bonus	9,916	8,414	10,500	18,950	4,873
41990-135	Sewer Christmas Bonus	0	0	0	0	7,580
41990-136	Air E-Vac Insurance	1,105	975	1,250	1,215	1,500
41990-137	Water Employers Tax	0	31,829	0	0	36,702
41990-138	Water Health Insurance	0	128,273	0	0	128,000
41990-139	Admin Employers Tax	0	28,032	0	0	22,078
41990-140	Admin Health Insurance	0	112,967	0	0	107,000
41990-141	Sewer Employers Tax	9,798	20,510	89,652	68,624	37,167
41990-142	Sewer Health Insurance	24,095	109,401	383,981	267,260	159,000
41990-143	Water Retirement	-4,622	8,136	49,027	34,784	19,572
41990-144	Admin Retirement	0	7,165	0	0	11,760
41990-145	Sewer Retirement	0	5,243	0	0	19,824
41990-146	Workmen's Compensation	43,823	38,919	45,000	34,086	42,000
41990-147	Unemployment Insurance	0	0	1,000	0	1,000

41990-161	Board Members	14,400	16,600	16,800	13,800	16,800
41990-231	Legal Notices & Ads	0	721	2,060	804	2,060
41990-235	Education	0	8,003	14,090	7,155	12,000
41990-239	Associations & Dues	16,414	15,409	17,000	8,924	17,000
41990-245	Water Telephones & Network	30,068	27,635	27,000	22,896	18,000
41990-246	Sewer Telephones & Network	0	0	0	0	7,000
41990-250	Professional Services	714	9,904	5,000	5,599	5,000
41990-252	Legal Services	26,998	27,717	27,800	22,212	27,800
41990-253	Auditing Services	13,800	17,000	18,025	17,850	18,025
41990-255	Data Processing Services	35,665	37,080	37,080	25,577	37,080
41990-259	Drug Testing	100	0	500	224	500
41990-280	Travel	308	4,504	10,000	6,571	10,000
41990-310	Office Supplies	0	0	1,000	359	1,000
41990-344	Safety Supplies	0	467	5,545	2,049	3,500
41990-510	Property & Liability Insurance	81,651	92,147	120,000	120,805	128,000
41990-741	Bad Debt Expense	20,000	32,252	1,000	828	1,000
Total General Government		414,769	1,892,609	2,012,310	1,554,264	2,128,401

43750 Capital Improvements								
43750-270	Infiltration Inflow Program	0	0	0	0	0	0	0
43750-391	Water Meters	0	0	0	0	0	0	0
43750-901	Tank Inspections	0	0	0	0	0	0	0
43750-932	Engineering Costs	0	0	0	0	0	0	0
43750-940	Capital Equipment	0	0	0	0	0	0	0
43750-942	Equipment	0	0	0	0	0	0	0
	Total Capital Improvements	0	0	0	0	0	0	0
49000 Debt Service								
49000-540	Depreciation	665,975	673,451	680,000	566,650	680,000	680,000	
49000-631	Interest	169,290	116,628	128,000	71,349	105,000	105,000	
49000-645	Rda Loans Payable	0	0	0	0	0	0	
49000-690	Bank Service Fee	0	0	500	0	500	500	
49000-691	Tml Loan Principal Payments	0	0	0	0	0	0	
52213-935	Sewer Treatment And Disposal	455,522	0	0	0	0	0	
52130 American Rescue Plan Act								
52130-115	Salaries - Personal Pay	0	32,485	0	0	0	0	
52130-141	Oasi (Employer's Share)	0	2,485	0	0	0	0	
52130-250	Professional Services	0	18,589	0	77,578	0	0	
	Total American Rescue Plan Act	0	53,559	0	77,578	0	0	

52310-241	52310 Water Sewer Operations	0	3,065	54,000	29,452	44,000
52310-242	Distribution Electric	0	138,748	125,000	83,568	125,000
52310-243	Water Plant Electric	0	98,542	51,322	40,745	51,322
52310-244	Sewer Plant Electric	0	3,286	3,175	2,661	3,175
52310-260	Natural Gas	0	26,250	35,000	18,652	28,500
52310-261	Distribution Equipment Maintenance	0	25,629	35,000	27,302	26,600
52310-262	Water Plant Equipment Maintenance	0	42,089	35,000	13,344	32,400
52310-263	Sewer Plant Equipment Maintenance	0	4,317	5,000	2,675	5,000
52310-264	Distribution Grounds Maintenance	0	1,429	5,000	698	5,000
52310-265	Water Plant Grounds Maintenance	0	1,133	5,000	1,254	5,000
52310-266	Sewer Plant Grounds Maintenance	0	8,448	10,000	6,114	10,000
52310-267	Building Maintenance Water	0	6,287	10,000	203	10,000
52310-268	Building Maintenance Sewer	0	3,100	10,000	92	10,000
52310-269	Building Maintenance Distribution	0	0	90,000	89,370	90,000
52310-290	Tank Inspections	0	0	0	0	28,000
52310-292	Water Contract Services	0	0	0	0	4,000
52310-319	Sewer Contract Services	0	-533	30,000	24,424	22,000
52310-320	Operating Supplies Distribution	0	5,850	15,000	5,606	15,000
52310-321	Operating Supplies Water Plant	0	6,561	15,000	4,687	13,000
52310-322	Operating Supplies Sewer Plant	0	121,756	115,242	84,821	125,242
52310-323	Chemicals & Labs Water	0	91,514	90,000	65,006	100,000
52310-326	Chemicals & Labs Sewer	0	15,432	20,000	10,486	20,000
52310-331	Uniforms & Boots	0	12,786	38,000	12,229	38,000
52310-332	Gasoline	0	2,802	0	2,525	0
52310-333	Gasoline Sewer	0	4,218	5,000	0	5,000
52310-338	Customer Funded Projects	0	83,797	85,000	74,617	85,000
52310-390	Repair Parts for Water, Sewer Lines, Meters	0	0	0	0	21,409
52310-391	Water Meters	0	24,196	30,000	9,609	30,000
52310-457	Pump Station Maintenance	0	24,220	30,176	12,813	30,176
52310-935	Stone, Patching, Road Cuts	0	24,780	38,000	40,288	50,000
	Garbage Disposal(Land fill, Incenerator)	0	779,703	984,915	663,240	1,032,824

52330 TDEC Funding

52330-250 Professional Services

0 0 0 0 0 23,250 0
 0 0 0 0 0 23,250 0

Total

3,700,152 4,001,118 4,305,000 3,372,393 4,446,000

Beginning Net Position

15,352,111 15,769,390 15,769,390 16,121,395 15,769,390

Revenues

4,117,430 4,353,123 4,305,000 3,358,460 4,446,000

Expenditures

3,700,152 4,001,118 4,305,000 3,372,393 4,446,000

Excess (Deficit)

417,279 352,005 0 (13,933) (0)

Ending Net Position

15,769,390 16,121,395 15,769,390 16,107,462 15,769,390

Fund 122 Drug Fund

Statement of Proposed Operations

Estimate/Appropriated/Actual
Account Number

2022 Actual 2023 Actual 2024 City Mgr Proposed 2024 Actual 2025 City Mgr Proposed

Account Number	2022 Actual	2023 Actual	2024 City Mgr Proposed	2024 Actual	2025 City Mgr Proposed
35140	759	8,733	5,000	1,651	5,000
36100	759	8,733	5,000	1,651	5,000
Total					
122 Drug Fund					
42122-235	0	0	500	475	500
42122-253	0	0	0	0	0
42122-290	0	0	500	0	500
42122-320	649	3,685	3,000	2,252	3,000
42122-344	0	0	500	0	500
42122-390	0	823	500	0	500
42122-940	0	0	0	0	0
Total Drug Fund	649	4,508	5,000	2,727	5,000

Beginning Fund Balance
Revenues
Expenditures
Excess (Deficit)

7,257	7,367	11,592	11,592	11,592
759	8,733	5,000	1,651	5,000
649	4,508	5,000	2,727	5,000
110	4,225	0	(1,076)	0

cash balance?

Ending Fund Balance 7,367 11,592 11,592 10,516 11,592

Fund 300 Capital Fund

Statement of Proposed Operations

2022 Actual 2023 Actual 2024 City Mgr Original 2024 Actual 2025 City Mgr Proposed

Account Number	Estimated/Appropriated/Actual	Revenues	2022 Actual	2023 Actual	2024 City Mgr Original	2024 Actual	2025 City Mgr Proposed
36961		Transfers In from General Fund	80,579	0	0	0	0
36100		Interest Earnings	114	484	0	320	120
	Total		80,693	484	0	320	120

Fund 300 Capital Fund

Statement of Proposed Operations

Account Number	Estimated/Appropriated/Actual	Expenditures	2022 Actual	2023 Actual	2024 City Mgr Original	2024 Actual	2025 City Mgr Proposed
	43750 Capital Fund						
43750-944		STP Matching Funds	0	0	0	0	0
43750-943		Local Support Grant	0	0	0	0	0
43750-946		LADD Park Capital Fund	0	0	0	0	0
51610-761		Transfer Out to General Fund	159,917	0	0	0	0
	Total Capital Fund		159,917	0	0	0	0
	Beginning Fund Balance		226,492	147,268	147,752	147,752	148,072
	Revenues		80,693	484	0	320	120
	Expenditures		159,917	0	0	0	0
	Excess (Deficit)		(79,224)	484	0	320	120
	Ending Fund Balance		147,268	147,752	147,752	148,072	148,192

City of Kingston
Application for Charitable
Donation
From
The Roane County Heritage
Commission



CITY OF KINGSTON

CHARITABLE DONATION APPLICATION FORM

Name of Organization: Roane County Heritage Commission
Mailing Address: P.O. Box 738
Applicant's Name and Title: Robert Bailey, treasurer
Phone: 865-376-9211 Email: rbbbailey@mindspring.com
Submittal Date: 1-24-2024 Amount Requested: \$ 5,000.00

Type of Agency:

Nonprofit Charitable Organization Nonprofit Civic Organization

The organization is a documented registered nonprofit with either 501(c)(4) or (c)(6) status

The organization is not the recipient of any other financial or other type of assistance from the City of Kingston

The organization is based in or closely aligned to the City of Kingston

If not based in Kingston, please explain connection: _____

Supporting Documentation (please attach):

- Proof of nonprofit registration
- A copy of the organizations most recent audit
- A detailed letter outlining how the organization serves the citizens of Kingston, the proposed use of funding and the amount requested

Signature of applicant: WBP 2/5/24 Date: 1-24-2024

501(c) (3)

Letter from the Internal
Revenue Service

Internal Revenue Service

Department of the Treasury

District Delaware-Maryland District
Director

31 Hopkins Plaza, Baltimore, MD 21201

July 1, 1996

P.O. Box 13163, Room 817
Baltimore, MD 21203

ROANE COUNTY HERITAGE COMMISSION
PO BOX 738
KINGSTON, TN 37763

Employer Identification Number:
51-0185468

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated May 28, 1996, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective June, 1976. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during the calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,



Paul M. Harrington
District Director

The 2022

990 Tax Return

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning _____ **and ending** _____

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <p style="text-align: center;">ROANE COUNTY HERITAGE COMMISSION</p> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <p>P.O. BOX 738</p> City or town, state or province, country, and ZIP or foreign postal code <p>KINGSTON TN 37763</p>		D Employer identification number <p>51-0185468</p>
	F Name and address of principal officer: <p>BRIAN COLLINS 925 NEIGHBORHOOD STREET KINGSTON TN 37763</p>		E Telephone number <p>865-376-9211</p>
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 112,764
	J Website: WWW.ROANETOURISM.COM		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions

K Form of organization: Corporation Trust Association Other

L Year of formation: **1982** **M** State of legal domicile: **TN**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: RESTORATION AND PRESERVATION OF HISTORICAL LANDMARK BUILDING			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-B, Part I, line 11	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	58,180	46,046
	9	Program service revenue (Part VIII, line 2g)	6,847	21,931
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	7	18
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-1,218	41,633
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	63,816	109,628
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14		Benefits paid to or for members (Part IX, column (A), line 4)		0
15		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
16a		Professional fundraising fees (Part IX, column (A), line 11e)	4,202	10,816
b		Total fundraising expenses (Part IX, column (D), line 25)	10,816	
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	37,726	60,405
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	41,928	71,221	
19	Revenue less expenses. Subtract line 18 from line 12	21,888	38,407	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,047,992	1,086,399
	21	Total liabilities (Part X, line 26)	0	0
	22	Net assets or fund balances. Subtract line 21 from line 20	1,047,992	1,086,399

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	ROBERT BAILEY Type or print name and title		TREASURER	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	SUZANNE R. JONES CLAY, CPA	SUZANNE R. JONES CLAY, CPA	08/11/23	P00575827
	Firm's name	Firm's EIN	Phone no.	
USELTON, CLAY & BRIGHT, P.C.		62-1413018	865-376-9564	
Firm's address				
PO BOX 626				
KINGSTON, TN 37763-0626				

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

Part III Statement of Program Service Accomplishments
Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
RESTORATION AND PRESERVATION OF HISTORICAL LANDMARK BUILDING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **59,618** including grants of \$) (Revenue \$)
PRESERVATION, MAINTENANCE AND RESTORATION OF THE OLD ROANE COUNTY COURTHOUSE, ARCHIVES AND MUSEUM; A HISTORICAL LANDMARK BEING PRESERVED BY THE ROANE COUNTY HERITAGE COMMISSION.

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4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4d Other program services (Describe on Schedule O.)
(Expenses \$ **77** including grants of \$) (Revenue \$)

4e Total program service expenses **59,695**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

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Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 1a-9 regarding governing body members, relationships, and documentation.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with columns for question number, description, and Yes/No checkboxes. Includes questions 10a-16b regarding local chapters, conflict of interest policies, whistleblower policies, and compensation.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed TN
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records

ROBERT BAILEY PO BOX 738 TN 37763 865-376-9211 KINGSTON

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT BAILEY TREASURER	0.00 0.00	X		X				0	0	
(2) ANNA CANTRELL SECRETARY	0.00 0.00	X		X				0	0	
(3) BRUCE CANTRELL DIRECTOR	0.00 0.00	X						0	0	
(4) CHARLES CANTRELL DIRECTOR	0.00 0.00	X						0	0	
(5) BRIAN COLLINS PRESIDENT	0.00 0.00	X		X				0	0	
(6) CHARLES ELMORE DIRECTOR	0.00 0.00	X						0	0	
(7) MILLARD HENDRICKSON JR. DIRECTOR	0.00 0.00	X						0	0	
(8) DARRYL MEADOWS DIRECTOR	0.00 0.00	X						0	0	
(9) MARY PIPPIN VICE PRESIDENT	0.00 0.00	X		X				0	0	
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation.

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Summary rows: 1b Subtotal, 1c Total from continuation sheets to Part VII, Section A, 1d Total (add lines 1b and 1c)

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0. 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization?

Section B. Independent Contractors

Table for independent contractors with columns: (A) Name and business address, (B) Description of services, (C) Compensation. Row 1: Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	350			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	45,696			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		46,046			
	Program Service Revenue	2a OTHER TYPES OF INCOME	Business Code	21,931	21,931	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			21,931			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		18		18
		4 Income from investment of tax-exempt bond proceeds				
	5 Royalties					
	6a Gross rents	(i) Real estate				
		(ii) Personal				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
			7a			
	b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c				
d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a	41,673			
	b Less: direct expenses	8b	3,136			
	c Net income or (loss) from fundraising events		38,537		38,537	
9a Gross income from gaming activities. See Part IV, line 19		9a				
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances		10a				
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a MISCELLANEOUS INCOME	Business Code	3,096	3,096		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		3,096			
12 Total revenue. See instructions		109,628	25,027	0	38,555	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (nonemployees):				
a	Management				
b	Legal				
c	Accounting	850	850		
d	Lobbying				
e	Professional fundraising services. See Part IV, line 47	10,816			10,816
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion				
13	Office expenses	5,834	5,834		
14	Information technology				
15	Royalties				
16	Occupancy	16,330	16,330		
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,769	1,769		
23	Insurance	10,930	10,930		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	OTHER EXPENSES	23,905	23,905		
b	DUES & SUBSCRIPTIONS	710		710	
c	CREDIT CARD FEES	72	72		
d	BANK CHARGES	5	5		
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	71,221	59,695	710	10,816
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing	49,585	1	89,761
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1,902	8	1,902
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 953,724		
	b	Less: accumulated depreciation	10b 8,988	946,505	10c 944,736
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	50,000	15	50,000
16	Total assets. Add lines 1 through 15 (must equal line 33)	1,047,992	16	1,086,399	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	0	26	0
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	1,047,992	27	1,086,399
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,047,992	32	1,086,399
33	Total liabilities and net assets/fund balances	1,047,992	33	1,086,399	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	109,628
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,221
3	Revenue less expenses. Subtract line 2 from line 1	3	38,407
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,047,992
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,086,399

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2022

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

ROANE COUNTY HERITAGE COMMISSION

Employer identification number

51-0185468

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations:
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Amount, Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)); 15 Public support percentage from 2021 Schedule A, Part II, line 14; 16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 16b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 17b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	78,065	39,925	31,997	58,180	46,046	254,213
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	530	244	622	6,847	25,027	33,270
3 Gross receipts from activities that are not an unrelated trade or business under section 513	15,624	12,820	2,125	100	41,673	72,342
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	94,219	52,989	34,744	65,127	112,746	359,825
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						359,825

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6	94,219	52,989	34,744	65,127	112,746	359,825
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	126	106	31	7	18	288
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	126	106	31	7	18	288
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	94,345	53,095	34,775	65,134	112,764	360,113

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	99.92%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	99.89%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents?
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)?
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)?
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)?
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes?
4a Was any supported organization not organized in the United States ("foreign supported organization")?
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization?
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)?
5a Did the organization add, substitute, or remove any supported organizations during the tax year?
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
c Substitutions only. Was the substitution the result of an event beyond the organization's control?
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations?
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor?
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7?
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))?
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest?
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest?
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)?
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Table with 3 columns: Question ID, Yes, No. Rows correspond to questions 1 through 10b.

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Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide for each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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**Schedule B
(Form 990)**
Schedule of Contributors

OMB No. 1545-0047

2022
Department of the Treasury
Internal Revenue Service
 Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

Name of the organization

Employer identification number

ROANE COUNTY HERITAGE COMMISSION
51-0185468

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

 501(c)(**3**) (enter number) organization

 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation

 4947(a)(1) nonexempt charitable trust treated as a private foundation

 501(c)(3) taxable private foundation
Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.
General Rule

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- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

ROANE COUNTY HERITAGE COMMISSION

Employer identification number

51-0185468

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	GREATER WASHINGTON COMMUNITY FOUNDAT 1325 G ST NW #480 WASHINGTON DC 20005	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	RUSSELL JOHNSON PO BOX 738 KINGSTON TN 37763	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	COLDWELL BANKER 410 N. KENTUCKY STREET KINGSTON TN 37763	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	UCOR 701 SCARBORO ROAD OAK RIDGE TN 37830	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	REGIONS BANK 2018 ROANE STATE HWY HARRIMAN TN 37748	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	KEN & MELINDA YAGER 136 CLAYGATE COURT KINGSTON TN 37763	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ROANE COUNTY HERITAGE COMMISSION; Employer identification number: 51-0185468

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure. 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. Table: Held at the End of the Tax Year. Rows: 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register. 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year. 4 Number of states where property subject to conservation easement is located. 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No). 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year. 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No). 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 \$; (ii) Assets included in Form 990, Part X \$. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 \$; b Assets included in Form 990, Part X \$.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) Unrelated organizations
 - (ii) Related organizations
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- | | Yes | No |
|--------|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| 3b | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		881,865		881,865
c Leasehold improvements				
d Equipment		71,859	8,988	62,871
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				944,736

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other, (A)-(H), and Total.

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows (1)-(9) and Total. Includes a large 'CLIENT COPY' watermark.

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows (1)-(9) and Total.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes (1) Federal income taxes, (2)-(9), and Total.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Includes columns for descriptions, sub-rows (2a-2d, 4a-4b), and total columns (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Includes columns for descriptions, sub-rows (2a-2d, 4a-4b), and total columns (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Dotted lines for providing supplemental information.

Part XIII Supplemental Information *(continued)*

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**SCHEDULE G
(Form 990)**

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ROANE COUNTY HERITAGE COMMISSION

Employer identification number

51-0185468

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....

.....

.....

.....

.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>GALA FUND RAISE</u> (event type)	(event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	41,673		41,673
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	41,673		41,673
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	3,136		3,136
	10	Direct expense summary. Add lines 4 through 9 in column (d)			3,136
	11	Net income summary. Subtract line 10 from line 3, column (d)			38,537

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

2022

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

ROANE COUNTY HERITAGE COMMISSION

Employer identification number

51-0185468

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

PRESERVATION, MAINTENANCE AND RESTORATION OF THE OLD ROANE COUNTY

COURHOUSE, ARCHIVES AND MUSEUM; A HISTORICAL LANDMARK BEING PRESERVED BY

THE ROANE COUNTY HERITAGE COMMISSION.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

RETURN IS REVIEWED BY BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

AVAILABLE UPON REQUEST

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Form **4562**

Depreciation and Amortization.
(Including Information on Listed Property)

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment Sequence No. **179**

Name(s) shown on return

ROANE COUNTY HERITAGE COMMISSION

Identifying number

51-0185468

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	1,769
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	1,769
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)

DAA

THERE ARE NO AMOUNTS FOR PAGE 2

Federal Asset Report

FYE: 12/31/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
Prior MACRS:									
1	COPIER	6/26/15	871		X	436	5 HY 200DB	871	0
2	COPIER	6/26/15	2,000		X	1,000	5 HY 200DB	2,000	0
3	BUILDING RENOVATIONS	7/19/19	68,988			68,988	39 MMS/L	4,349	1,769
			<u>71,859</u>			<u>70,424</u>		<u>7,220</u>	<u>1,769</u>
	Grand Totals		71,859			70,424		7,220	1,769
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>71,859</u>			<u>70,424</u>		<u>7,220</u>	<u>1,769</u>

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Form **990**

Two Year Comparison Report

2021 & 2022

For calendar year 2022, or tax year beginning _____, ending _____

Name

Taxpayer Identification Number

ROANE COUNTY HERITAGE COMMISSION

51-0185468

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	51,930	45,696	-6,234
	2. Membership dues and assessments	250	350	100
	3. Government contributions and grants	6,000		-6,000
	4. Program service revenue	6,847	21,931	15,084
	5. Investment income	7	18	11
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events	-1,218	38,537	39,755
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue		3,096	3,096
	12. Total revenue. Add lines 1 through 11	63,816	109,628	45,812
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.			
	16. Salaries, other compensation, and employee benefits			
	17. Professional fundraising fees	4,202	10,816	6,614
	18. Other professional fees	825	850	25
	19. Occupancy, rent, utilities, and maintenance	15,389	16,330	941
	20. Depreciation and Depletion	1,769	1,769	
	21. Other expenses	19,743	41,456	21,713
	22. Total expenses. Add lines 13 through 21	41,928	71,221	29,293
	23. Excess or (Deficit). Subtract line 22 from line 12	21,888	38,407	16,519
Other Information	24. Total exempt revenue	63,816	109,628	45,812
	25. Total unrelated revenue			
	26. Total excludable revenue	5,636	63,582	57,946
	27. Total assets	1,047,992	1,086,399	38,407
	28. Total liabilities			
	29. Retained earnings	1,047,992	1,086,399	38,407
	30. Number of voting members of governing body	9	9	
	31. Number of independent voting members of governing body	9	9	
	32. Number of employees	0	0	
	33. Number of volunteers	20	20	

Form **990**

Tax Return History

2022

Name

ROANE COUNTY HERITAGE COMMISSION

Employer Identification Number

51-0185468

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants	76,932	39,200	30,872	57,930	45,696	
Membership dues	545	725	1,125	250	350	
Program service revenue			472	6,847	21,931	
Capital gain or loss						
Investment income	126	106	31	7	18	
Fundraising revenue (income/loss)	13,891	10,788	1,061	-1,218	38,537	
Gating revenue (income/loss)	587	295	150		3,096	
Total revenue	92,081	51,114	33,711	63,816	109,628	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees	10,512	11,570	8,415	5,027	11,666	
Occupancy costs	19,471	19,102	14,702	15,389	16,330	
Depreciation and depletion		1,149	1,939	1,769	1,769	
Other expenses	15,201	17,316	17,673	19,743	41,456	
Total expenses	45,184	49,137	42,729	41,928	71,221	
Excess or (Deficit)	46,897	1,977	-9,018	21,888	38,407	
Total exempt revenue	92,081	51,114	33,711	63,816	109,628	
Total unrelated revenue						
Total excludable revenue	14,604	11,189	1,714	5,636	63,582	
Total Assets	1,033,145	1,035,122	1,026,104	1,047,992	1,086,399	
Total Liabilities						
Net Fund Balances	1,033,145	1,035,122	1,026,104	1,047,992	1,086,399	

Letter
Explaining
The Contribution of
The Roane County Heritage
Commission
To Kingston

The Roane County Heritage Commission oversees the preservation of the Historic Roane County Courthouse, one of seven ante-bellum courthouses in Tennessee, which is located in Kingston, Tennessee. Through the years, visitors from all 50 states and several other countries have visited the Historic Courthouse.

Contained within the historic courthouse is a genealogical library and archives of Kingston and Roane County's history. People coming to Kingston from other states and also, local researchers, want to trace their family history and also have many questions about Kingston and its history. Also there is a collection of pictures and postcards of Kingston.

Also the lawn is used during the Kingston Street Fest and for the food trucks.

The grant will be used for continuation of the preservation and work on the Historic Roane County Courthouse. It is a treasure to Kingston and to Roane County. The amount requested is \$5,000.00.



CITY OF KINGSTON

CHARITABLE DONATION APPLICATION FORM

Name of Organization: _____ The Roane Alliance _____

Mailing Address: _____ 1209 N Kentucky Street, Kingston, TN
37763 _____

Applicant's Name and Title: _____ Justin Snow / President _____

Phone: _____ 865-376-5548 ext 202 _____ Email:
_____ jsnow@roanealliance.org _____

Submittal Date: _____ 02/05/2024 _____ Amount Requested: _____ \$10,000 _____

Type of Agency:

Nonprofit Charitable Organization



Nonprofit Civic Organization



The organization is a documented registered nonprofit with either 501(c)(4) or (c)(6) status



The organization is not the recipient of any other financial or other type of assistance from the City of Kingston



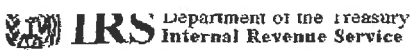
The organization is based in or closely aligned to the City of Kingston

If not based in Kingston, please explain connection: _____

Supporting Documentation (please attach):

- Proof of nonprofit registration
- A copy of the organizations most recent audit
- A detailed letter outlining how the organization serves the citizens of Kingston, the proposed use of funding and the amount requested

Signature of applicant: Justin Snow Date: 2-6-24



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248205661
Aug. 24, 2015 LTR 4168C 0
62-1383661 000000 00

00020400

BODC: TE

COMMUNITY DEVELOPMENT COUNCIL OF
ROANE COUNTY INC
THE ROANE ALLIANCE INC
1209 N KENTUCKY ST
KINGSTON TN 37763

7866

Employer Identification Number: 62-1383661
Person to Contact: Ms. Johnson
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 13, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(6) of the Internal Revenue Code in a determination letter issued in October 1992.

Because you are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to you. You should advise your contributors to that effect.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1



A Unified Drive. A United Force.

1209 North Kentucky Street
Kingston, TN 37763

February 6, 2024

Dear Mayor Neal, City Manager Boling, and Members of the Kingston City Council,

The Roane Alliance's mission is to create an environment and unified voice that promotes job creation, economic development, enhanced quality of life, and education & and workforce development across Roane County. Through the Industrial Development Board, the Visitors Bureau, the Roane Chamber, and programs such as Education Matters and Retire Roane we work to represent the best Roane County has to offer businesses, citizens, and travelers.

In the upcoming months, I plan to attend a Kingston City Council meeting to share our 2023 Annual Report and to also provide a Return on Investment Report for Kingston's contribution for FY2023.

This funding will continue to be used by the Alliance for direct spending benefitting the City of Kingston for event sponsorships and festivals such as fishing tournaments and the annual Smokin' the Water event. The funding will also be used on marketing, promotions, and attraction efforts to benefit Kingston and the entire County such as digital billboards and map/visitor guides updating/printing.

The Roane Alliance staff will continue to be supportive with the assistance and promotion of events, ribbon cuttings, and business of the month celebrations in Kingston. The partnership funding also provides support to further advance our Education Matters initiatives that include Tennessee Scholars, 70x2025, Middle and High School Career Day, Educators & Students in the Workplace, and Roane Chamber professional development training and workshops.

Additionally, the funding helps support our efforts in industrial recruitment to bring good paying job opportunities to the citizens of Kingston and Roane County, such as Malibu Boats announcing plans to expand their operations in Roane County and create 770 jobs, the largest private company jobs announcement in the County's history.

The partnership funding amount requested is \$10,000 and we thank you for your continued support of the Roane Alliance.

Best Regards,

A handwritten signature in black ink that reads 'Justin Snow' in a cursive script.

Justin Snow
President/CEO
The Roane Alliance



A Unified Drive. A United Force.

The Roane Alliance, Inc.
AUDITED FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

Year Ended June 30, 2023
(With Comparative Totals for 2022)

Draft 11.16.23

The Roane Alliance, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Roane Alliance, Inc.

Opinion

We have audited the accompanying financial statements of The Roane Alliance, Inc. (the "Organization"), a not-for-profit organization, which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinion.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's 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 auditor's report that includes our opinion. 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 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, 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 the Organization'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 the Organization'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.

Report on Summarized Comparative Information

We have previously audited The Roane Alliance Inc.'s fiscal 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 23, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 12 and 13 is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Nashville, Tennessee
November XX, 2023

Draft 11.16.23

The Roane Alliance, Inc.
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS
June 30, 2023 (With Comparative Totals for 2022)

	June 30,	
	2023	2022
ASSETS		
CURRENT ASSETS		
Cash	\$ 82,533	\$ 45,321
Restricted cash	112,218	142,877
Accounts receivable	53	-
Short-term investments	11,695	11,695
Prepaid expenses	-	10,630
Total current assets	<u>206,499</u>	<u>210,523</u>
PROPERTY AND EQUIPMENT	211,483	220,746
OTHER ASSETS	<u>265</u>	<u>265</u>
Total assets	<u>\$ 418,247</u>	<u>\$ 431,534</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accrued expenses	\$ 3,334	\$ 4,154
Total current liabilities	<u>3,334</u>	<u>4,154</u>
Total liabilities	<u>3,334</u>	<u>4,154</u>
NET ASSETS		
Without donor restrictions	302,695	284,503
With donor restrictions	<u>112,218</u>	<u>142,877</u>
Total net assets	<u>414,913</u>	<u>427,380</u>
Total liabilities and net assets	<u>\$ 418,247</u>	<u>\$ 431,534</u>

See notes to combined financial statements.

The Roane Alliance, Inc.

STATEMENT OF REVENUES AND SUPPORT, EXPENSES, AND CHANGES IN NET ASSETS - MODIFIED CASH BASIS

Year Ended June 30, 2023 (With Comparative Totals for 2022)

	Years Ended June 30,			2022
	2023			
	Without Donor Restrictions	With Donor Restrictions	Total	
				Comparative Totals Only
PUBLIC SUPPORT AND REVENUES				
Gross special events revenue	\$ 104,011	-	\$ 104,011	\$ 90,626
Less: direct costs of special events	(33,926)	-	(33,926)	(31,956)
Net special events revenue	70,085	-	70,085	58,670
Contributions	64,520	130,000	194,520	193,333
Lease revenue	39,600	-	39,600	39,600
Miscellaneous	1,379	-	1,379	1,411
Grants	52,889	29,218	82,107	12,000
Reimbursements	4,946	-	4,946	2,109
Other income	-	-	-	152
Net assets released from restriction	189,877	(189,877)	-	-
Total public support and revenues	423,296	(30,659)	392,637	307,275
EXPENSES				
Program Services	179,637	-	179,637	136,712
Supporting Services				
Management and general	116,002	-	116,002	114,622
Fundraising	109,465	-	109,465	103,747
Total supporting services	225,467	-	225,467	218,369
Total expenses	405,104	-	405,104	355,081
CHANGE IN NET ASSETS	18,192	(30,659)	(12,467)	(47,806)
NET ASSETS, Beginning of year	284,503	142,877	427,380	475,186
NET ASSETS, End of year	\$ 302,695	\$ 112,218	\$ 414,913	\$ 427,380

See notes to combined financial statements.

The Roane Alliance, Inc.
STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS
Year Ended June 30, 2023 (With Comparative Totals for 2022)

	Years Ended June 30,				2022
	2023				
	Program Services	Supporting Services		Total	
Management and General		Fund Raising			
Personnel	\$ 46,346	\$ 64,554	\$ 54,622	\$ 165,522	\$ 181,146
Advertising and Marketing	75,140	10,734	21,469	107,343	54,007
Fundraising	-	6,785	27,141	33,926	31,956
Repairs and Maintenance	6,870	9,569	8,097	24,536	14,953
Depreciation	2,594	3,613	3,057	9,263	14,868
Professional	3,691	5,141	4,350	13,183	11,676
Postage and Delivery	1,995	443	1,995	4,434	3,426
Miscellaneous	2,745	515	172	3,431	16,723
Telephone	2,084	595	3,274	5,953	5,047
Utilities	1,388	1,933	1,635	4,956	4,988
Travel	2,976	850	425	4,252	1,017
Insurance	3,729	5,194	4,395	13,318	21,900
Office Supplies	4,117	3,294	823	8,234	4,763
Automobile	14	7	2	23	665
Equipment Rental	1,646	470	235	2,352	1,429
Dues	1,169	206	-	1,375	3,502
Meals	404	108	27	539	123
Annual Reports	2,021	505	-	2,526	-
TVA Repair Image	15,360	2,711	-	18,070	-
Education Matters	1,625	375	500	2,500	1,489
Workforce Development	-	-	-	-	-
Retire Roane	-	-	-	-	159
Interest	27	37	31	95	-
Rent	3,696	5,148	4,356	13,200	13,200
Total expenses by function	179,637	122,787	136,606	439,031	387,037
Less expenses included with revenues on the statement of activities:					
Direct costs of special events	-	(6,785)	(27,141)	(33,926)	(31,956)
Total expenses included in the expense section on the statement of activities	<u>\$ 179,637</u>	<u>\$ 116,002</u>	<u>\$ 109,465</u>	<u>\$ 405,105</u>	<u>\$ 355,081</u>

See notes to combined financial statements.

The Roane Alliance, Inc.
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS
Year Ended June 30, 2023 (With Comparative Totals for 2022)

	<u>Years Ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	\$ (12,467)	\$ (47,806)
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	9,263	14,868
Changes in:		
Accounts receivable	(53)	-
Prepaid expenses	10,630	(10,631)
Accrued expenses	(820)	1,203
Net cash provided by operating activities	<u>6,553</u>	<u>(42,366)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	-	(5,150)
Net cash provided by financing activities	<u>-</u>	<u>(5,150)</u>
NET CHANGES IN CASH	6,553	(47,516)
CASH AND RESTRICTED CASH, Beginning of year	<u>188,198</u>	<u>235,714</u>
CASH AND RESTRICTED CASH, End of year	<u>\$ 194,751</u>	<u>\$ 188,198</u>

See notes to combined financial statements.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Roane Alliance, Inc. is a not-for-profit organization incorporated in the State of Tennessee. The purpose of the Organization is to further economic development, social welfare, and the common good of Roane County, Tennessee, and the surrounding trade area through the development of job opportunities. This is accomplished through two programs, The Roane Alliance, Inc. and the Tourism Program.

Basis of Presentation

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than the accounting principles generally accepted in the United States of America. That basis differs from generally accepted accounting principles in the United States of America primarily because certain revenues are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. Non-cash transactions, except depreciation, payroll taxes due, and long-term installment notes payable, are not recognized. Under full cash basis accounting, the statement of cash flow is not presented. Due to restricted cash as well as accrual items presented on the statement of financial position, we have presented a statement of cash flows as we have determined it to be relevant and useful to financial statement users.

Net Assets Without Donor Restrictions: - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Organization's management and board of directors. Restrictions fulfilled in the same accounting period in which the contributions are received are reported in the Statement of Activities as net assets without donor restrictions.

Net Assets With Donor Restrictions: - Net assets that are subject to donor and grantor-imposed restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions will never lapse, thus requiring that the funds be retained permanently.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Prior Year Summarized Financial Information

While comparative information is not required under United States generally accepted accounting principles ("US GAAP"), the Organization believes this information is useful and has included certain summarized financial information from the 2022 financial statements. Such summarized information is not intended to be a complete presentation in conformity with US GAAP. Accordingly, such information should be read in conjunction with the financial statements as of and for the year ended June 30, 2022, from which it was derived.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassifications

Certain reclassifications of prior year summarized amounts have been made to conform to the current year presentation.

Fair Value Measurements

The carrying values of current assets, current liabilities, and restricted cash approximate fair values due to the short maturities of these instruments.

Cash

The Organization maintains cash and cash equivalents accounts at financial institutions with strong credit ratings. Cash is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank. At times, the Organization may have balances in excess of FDIC coverage. Management has deemed this a normal business risk.

Prepaid Expenses

Prepaid expenses consist of amounts paid in advance.

Receivables

Unconditional promises to give are recognized as support and revenues in the period promised and as assets, decreases in liabilities, or expenses depending on the form of the benefits received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the estimated fair market value as of the date of donation. Purchases or donations of equipment over \$1,000 are capitalized. Expenditures for repairs and maintenance are charged to expense as incurred. Depreciation is computed using the straight-line basis over their estimated useful lives of the respective assets.

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. At June 30, 2023, no assets were considered to be impaired.

Leases

The Company determines if an arrangement is a lease at inception by determining whether the agreement conveys the right to control the use of the identified asset for a period of time, whether the Company has the right to obtain substantially all of the economic benefits from use of the identified asset, and the right to direct the use of the asset. Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum lease payments over the lease term using the rate implicit in the lease or the risk-free rate.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (Continued)

The lease right-of-use assets are initially measured at the carrying amount of the lease liability and adjusted for any prepaid or accrued lease payments, remaining balance of lease incentives received, unamortized initial direct costs, or impairment charges relating to the right-of-use-asset. Certain leases contain escalation clauses, which are factored into the right-of-use asset where appropriate. Lease expense for minimum lease payments are recognized on straight-line basis over the lease term.

Public Support and Grants

Direct public support (contributions) and grants received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions and grants that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. The Organization recognizes special events revenue equal to the fair value of direct benefits to donors when the special event takes place. The Organization recognizes the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place. All of the Organization's revenue is recognized at a point in time.

The Organization recognizes contributions when cash or other assets; an unconditional promise to give; or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Advertising Expenses

Advertising costs are expensed as incurred.

Income Taxes

The Organization is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code ("IRC") and is classified as an organization that is not a private foundation as defined in Section 509(a) of the IRC. Therefore, no provision for federal income taxes is included in the accompanying financial statements. Management believes there are no uncertain tax positions for the year ended June 30, 2023. The Organization files tax returns in the U.S. federal jurisdiction. Returns prior to 2019 are closed.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Functional Allocation of Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses and support services that can be identified with a specific program are allocated directly to their natural expenditure classification. Other expenses that are common to several programs or supporting functions are allocated based on various relationships. Food, gifts, janitorial services, postage, and delivery, supplies and material, rent, and transportation are allocated on an expenditure-by-expenditure basis and allocated to the direct program benefited or to management and general if no programs are benefited. Payroll expenses and training are allocated based on time and effort.

Recently Adopted Accounting Pronouncement

Leases

In February 2016, the Financial Accounting Standards Board issued accounting standards update (“ASU”) 2016-02 “Leases (Topic 842)”. Under this guidance, an entity is required to recognize right-of-use assets and lease liabilities on its balance sheet and disclose key information about leasing arrangements.

The Company adopted the new standard effective July 1, 2022 using the modified retrospective approach. This approach allows the Company to initially apply the new accounting standards at the adoption date and recognize a cumulative adjustment to the opening balance of retained earnings in the period of adoption. The prior year comparative information has not been restated and continues to be reported under the accounting standards in effect for that period. The adoption of the new standards had no impact on retained earnings. In addition, the Company had previously recorded financing right of use assets and lease liabilities.

The new standard provides a number of optional practical expedients at transition. The Company elected certain practical expedients that must be elected as a package, which permit the Company to not reassess, under the new standard, prior conclusions about (1) lease identification, (2) lease classification and (3) initial direct costs. Additionally, the Company elected a short-term lease exception policy, which allows entities to not apply the new standard to short-term leases (i.e. leases with terms of 12 months or less) and a hindsight policy, which allows an entity to include current considerations for existing leases when determining initial lease terms.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 1 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

The Organization has performed a review of events subsequent to the statement of financial position date through November XX, 2023, the date financial statements were available to be issued.

NOTE 2 — LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing program service activities as well as the conduct of services undertaken to support those activities to be general expenditures.

Financial assets available for general expenditure, that is without donor restrictions or other restrictions limiting their use within one year of the statement of financial position comprise the following at June 30:

	<u>2023</u>	<u>2022</u>
Cash	\$ 82,533	\$ 45,321
Short-term investments	11,695	11,695
	<u>\$ 94,228</u>	<u>\$ 57,016</u>

In the next fiscal year, the Organization plans to receive the same level of contributions, and consider contributions for programs which are ongoing, major, and central to annual operations to be available to meet cash needs for general expenditures. The Organization has minimal amounts of liabilities in order to maintain most of its financial assets to be readily available. Except as noted below, the Organization considers cash to be readily available.

The Organization has certain donor-restricted assets limited to use which are only available for restricted programs. Accordingly, these assets have been excluded in the qualitative information above. All cash is considered readily available, except cash restricted for specific purposes of \$112,218 described in NOTE 5. The Organization manages liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. If the analysis of liquid assets reveals inadequate funds for near-term operating needs, the Organization will immediately reduce spending of program and management and general expenditures.

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 3 — PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2023, and 2022, is as follows:

	<u>2023</u>	<u>2022</u>
Furniture and Equipment	\$ 55,835	\$ 55,835
Land - cost	50,000	50,000
Buildings and Improvements	338,870	338,871
Vehicles	26,120	26,120
	<u>470,825</u>	<u>470,826</u>
Less: Accumulated Depreciation	<u>(259,342)</u>	<u>(250,080)</u>
	<u>\$ 211,483</u>	<u>\$ 220,746</u>

Depreciation expense for the years ended June 30, 2023, and 2022 was \$9,263 and \$14,868, respectively.

NOTE 4 – SHORT-TERM INVESTMENT

At June 30, 2023, and 2022, the Organization had a certificate of deposit in the amount of \$11,695, with an interest rate of 0.10% and maturity dates of May 31, 2023 and 2022, respectively.

NOTE 5 — NET ASSETS

Net assets with donor restrictions were as follows for the years ended June 30:

	<u>2023</u>	<u>2022</u>
Specific purpose		
TVA Image Repair	\$ 19,115	\$ 37,185
Tourism	93,103	105,692
Total	<u>\$ 112,218</u>	<u>\$ 142,877</u>

The Roane Alliance, Inc.
NOTES TO FINANCIAL STATEMENTS
June 30, 2023 (With Comparative Totals for 2022)

NOTE 6 – LEASES

The Organization leases various office equipment and real property under lease arrangements classified as operating leases. Most of the leases are on a month-to-month or as needed basis. The Organization has one operating lease for a copier with monthly payments of \$XXX. This lease expires in December 2023. Total rent expense for the years ended June 30, 2023, and 2022, was \$15,552 and \$14,629, respectively.

Minimum future lease payments under non-cancellable operating leases described above as of June 30 are as follows:

Years ending June 30,	2024	Operating Leases
	Thereafter	\$ 894
		-
		<u>\$ 894</u>

NOTE 7 – RELATED PARTY TRANSACTIONS

The Organization leases office facilities to the Roane County Chamber of Commerce and the Industrial Development Board of Roane County on a month-to-month basis. The rents received from the Roane County Chamber of Commerce and the Industrial Development Board of Roane County for the year ended June 30, 2023, and 2022, were \$39,600 and \$39,600, respectively.

The Organization also pays the operating expenses of the Roane County Chamber of Commerce and the Industrial Development Board of Roane County. The Roane County Chamber of Commerce and the Industrial Development Board of Roane County reimburse the Organization for these expenses. During the year ended June 30, 2023, we were reimbursed \$XXX,XXX and \$XXX,XXX, and during the years ended June 30, 2022, we were reimbursed for \$316,693 and \$143,127, for expenses paid on behalf of the Industrial Development Board of Roane County and the Roane County Chamber of Commerce, respectively.

NOTE 8 – EMPLOYEE BENEFIT PLAN

The Organization has a SIMPLE IRA retirement plan for the employees. To be eligible, the employee's compensation for the prior year must be at least \$5,000. On a calendar year basis, the Organization contributes a matching amount to each eligible employee's SIMPLE IRA in an amount equal to the employee's salary reduction contribution and limited to 3% of the employee's compensation. The contributions are subject to the Internal Revenue Code ("IRC") limits. During the year ended June 30, 2023, and 2022, the Organization made contributions of \$3,648 and \$4,857, respectively.

The Roane Alliance, Inc.
COMBINING STATEMENT OF ASSETS, LIABILITES,
AND NET ASSETS BY PROGRAM - MODIFIED CASH BASIS
June 30, 2023 (With Comparative Totals for 2022)

	June 30,			2022 Comparative Total Only
	The Roane Alliance	2023 Tourism Program	Total	
ASSETS				
CURRENT ASSETS				
Cash and restricted cash	\$ 101,648	\$ 93,103	\$ 194,751	\$ 188,198
Short-term investments	11,695	-	11,695	11,695
Accounts receivable	53	-	53	-
Prepaid expenses	-	-	-	10,630
Total Current Assets	<u>113,396</u>	<u>93,103</u>	<u>206,499</u>	<u>210,523</u>
PROPERTY AND EQUIPMENT				
Land	50,000	-	50,000	50,000
Building and improvements	338,870	-	338,870	338,871
Vehicles	26,120	-	26,120	26,120
Furniture and equipment	43,390	12,445	55,835	55,835
Less: Accumulated depreciation	<u>(246,897)</u>	<u>(12,445)</u>	<u>(259,342)</u>	<u>(250,080)</u>
Property and Equipment, Net:	<u>211,483</u>	<u>-</u>	<u>211,483</u>	<u>220,746</u>
OTHER ASSETS				
Utility deposits	265	-	265	265
Total Other Assets	<u>265</u>	<u>-</u>	<u>265</u>	<u>265</u>
Total Assets	<u>\$ 325,144</u>	<u>\$ 93,103</u>	<u>\$ 418,247</u>	<u>\$ 431,534</u>
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accrued Expenses	\$ 3,334	\$ -	\$ 3,334	\$ 4,154
Total Current Liabilities	<u>3,334</u>	<u>-</u>	<u>3,334</u>	<u>4,154</u>
Total Liabilities	<u>3,334</u>	<u>-</u>	<u>3,334</u>	<u>4,154</u>
NET ASSETS				
Without donor restrictions	302,695	-	302,695	284,503
With donor restrictions	19,115	93,103	112,218	142,877
Total Net Assets	<u>321,810</u>	<u>93,103</u>	<u>414,913</u>	<u>427,380</u>
Total Liabilities and Net Assets	<u>\$ 325,144</u>	<u>\$ 93,103</u>	<u>\$ 418,247</u>	<u>\$ 431,534</u>

The Roane Alliance, Inc.

**COMBINING STATEMENT OF REVENUES AND SUPPORT, EXPENSES,
AND CHANGES IN NET ASSETS BY PROGRAM - MODIFIED CASH BASIS
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Years Ended June 30,			2022
	2023			
	The Roane Alliance	Tourism Program	Total	Comparative Total Only
PUBLIC SUPPORT AND REVENUES				
Gross special events revenue	\$ 104,011	-	\$ 104,011	\$ 90,626
Less: direct cost of special events	(33,926)	-	(33,926)	(31,956)
Net special events revenue	70,085	-	70,085	58,670
Contributions	64,520	130,000	194,520	193,333
Lease revenue	39,600	-	39,600	39,600
Miscellaneous	1,375	5	1,380	1,411
Grants	-	82,107	82,107	12,000
Reimbursements	4,946	-	4,946	2,109
Other income	-	-	-	152
Total Revenue and Other Support	180,526	212,112	392,638	307,275
EXPENSES				
Personnel	88,442	77,080	165,522	181,146
Advertising and marketing	2,424	104,919	107,343	54,007
Repairs and maintenance	20,869	3,667	24,536	14,953
Depreciation	8,433	830	9,263	14,868
Professional	10,139	3,044	13,183	11,676
Postage and delivery	3,286	1,148	4,434	3,426
Miscellaneous	2,261	1,170	3,431	16,723
Telephone	2,591	3,362	5,953	5,047
Utilities	4,956	-	4,956	4,988
Travel	995	3,352	4,347	1,017
Insurance	7,286	6,032	13,318	21,900
Office supplies	3,960	4,274	8,234	4,763
Automobile	23	-	23	665
Equipment rental	1,176	1,176	2,352	1,429
Dues	264	1,111	1,375	3,502
Meals	203	336	539	123
Annual reports	2,526	-	2,526	-
TVA Repair Image	18,070	-	18,070	-
Education matters	2,500	-	2,500	1,489
Retire Roane	-	-	-	159
Rent	-	13,200	13,200	13,200
Total Expenses	180,404	224,701	405,105	355,081
CHANGE IN NET ASSETS	122	(12,589)	(12,467)	(47,806)
NET ASSETS, Beginning of year	321,688	105,692	427,380	475,186
NET ASSETS, End of year	\$ 321,810	\$ 93,103	\$ 414,913	\$ 427,380

April, 1, 2024

First, I would like to say thank you to the mayor, city manager, and members of the council for attending some of our library board meetings. We are thankful for all that you already do for our library and other city offices.

I am here representing the board to advocate for more funds for our library as well as to tell you some amazing statistics on our library that you may not realize. Our library database has 12,791 cardholders. Just this last month, our physical circulation was 1,641 items and our digital total was 3,049. We had 127 computer users and 1,088 visitors for the month of march. Our meeting room also has 103 visitors for various meetings and programs! As you can tell, our library serves so many people in our community in so many ways! With our growing population, we have added over 850 patrons in the last 9 months. Just in the month of march, we issued 39 new patron cards. The library is being utilized to its fullest.

With that being said, we simply cannot continue to operate to the fullest with our current budget. As a library board, we have met with the financial director and looked over our budget many times. If you will look at the paper I have given you, you will see that the library has not been given a budget increase in 10 years. We have struggled the last few years due to the cost of living increases on everything! At this time, we cannot even afford to give our employees a cost of living raise, which all other departments are receiving. We are already below the state standards of employees. The state standard for a library our size is to have 4 full time employees and 4 part time employees. We are working with 2 full time and 3 part time employees. We also are at the point where we are going to have to cut programs that we have always offered, and many people enjoy! Barbara has done a fantastic job with finding summer program activities for our children, but she has had to turn down presenters because we do not have the funds to pay and even find free presenters because of our budget constraints.

The library board is asking the city council to consider giving our library a 20% raise on our current budget of \$214,000.00 (we also receive \$5,000 from the county) equating to a 2% annual increase over the past 10 years. With this money, we would be able to hire another full time employee, offer a wider range of programs for children and adults, offer more digital items, and just simply keep the library running.

I hope that this information allows you to see just how important this library is to our community and how much the library is doing. I know we share in the common goal of making our community better, and I believe the library is a vital part of that.

Thank you for your time and consideration.

Savannah Washam

Board treasurer

New Patrons added the last 10 months =====908

Books are \$ 35.00 plus covers, label's, bar code increase then by an average of \$3.00 per book

DVD's \$20. Lock cases are an additional \$4.50 per case plus barcodes, labels

Audio books \$30-40 cases additional \$10.00-\$16.00 plus barcodes, labels

Data base \$900. Per year

Website \$ 950. Per year

Programs -weekly children's 12-18 children

Program -summer reading weekly 60-80 children

Our circulation for electronic reads program is 26,727 checkouts for the last 9 months, which is provided by the State

Our Physical circulation is an average of 1800-1900 items checked out monthly

Yearly budget from the city is \$214,000

We are asking for a 20% increase, which would amount to a 2% increase for the last 10 years.

We have grant opportunities through the state that we are unable to utilize due to lack of funding in our budget.

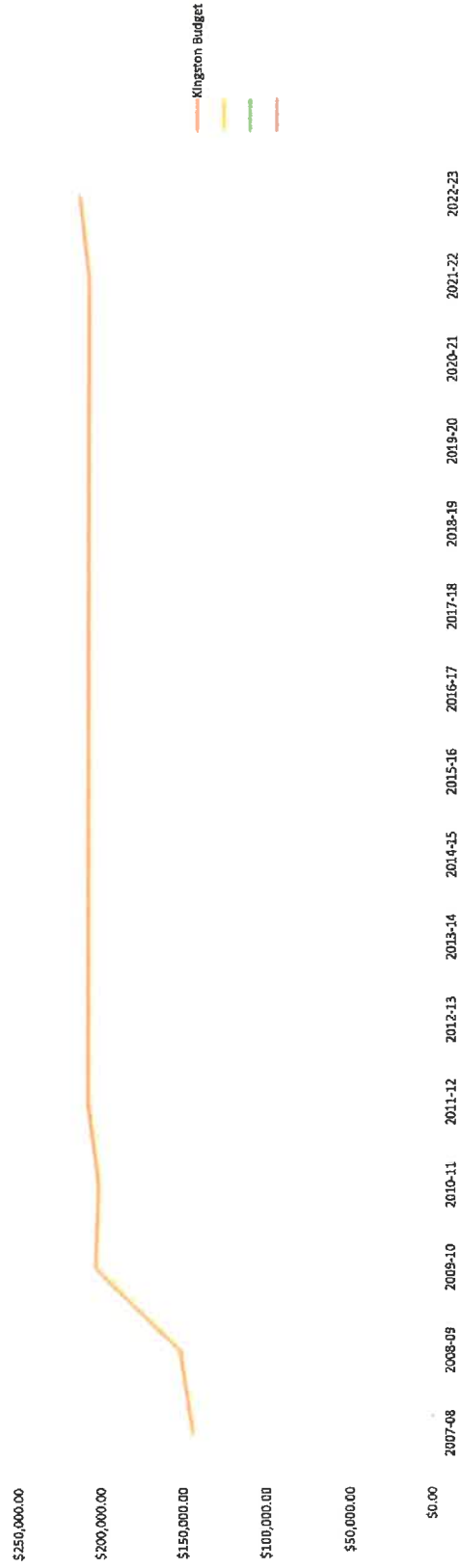
Over ten years of no increase, No cost of living

State standards require 4 Fulltime and 4 part time employee's for a Level 3 Library which we are.

Library Budget 2023-2024

111 Salaries	88,000.		
112 overtime	200.		
114 Salaries temp.	52,000.		
134 Christmas bonus	2,165		
141 Oasi	11,036.		
142 Hosp & Health ins.	18,750.		
143 Retirement	3,815.		
222 Books	6,679		
233 subscription	1,400.		
235 education	500		
241 electric	13,300		
242 water	500		
245 telephones	1,000		
255 data processing	2,000		
260 Repair&Maintenance	3,820		
275 Cleaning	5,000		
280 Travel	100		
310 Office supplies	2,000		
311 Catalog supplies	1,500		
313 copy machine	2,200		
324 cleaning supplies	1,000		
327 Programs	2,000	City funds	\$214,000
Total	219,000	County funds	\$ 5000.00
		Total	\$219,000

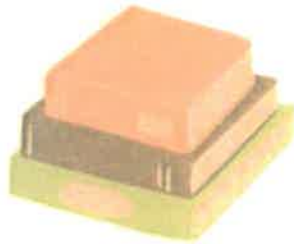
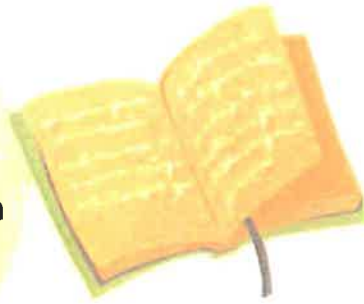
Year	Kingston Budget
2007-08	\$144,395.00
2008-09	\$152,307.00
2009-10	\$203,864.00
2010-11	\$202,027.00
2011-12	\$208,294.00
2012-13	\$208,294.00
2013-14	\$208,294.00
2014-15	\$208,294.00
2015-16	\$208,294.00
2016-17	\$208,294.00
2017-18	\$208,294.00
2018-19	\$208,294.00
2019-20	\$208,294.00
2020-21	\$208,294.00
2021-22	\$208,294.00
2022-23	\$214,000.00



KINGSTON PUBLIC LIBRARY DATA

1

908 NEW Patrons
have been added in
the last 10 months!



2

Our electronic
READS system has
had 26,727
checkouts in the last
9 months!

3

We have FIVE Summer
Programs coming up
which average 60-80
children weekly.



4

Our physical
circulation averages
1800-1900 monthly.



The Library is working
with the city for the
225th celebration of
the City of Kingston.

5

