



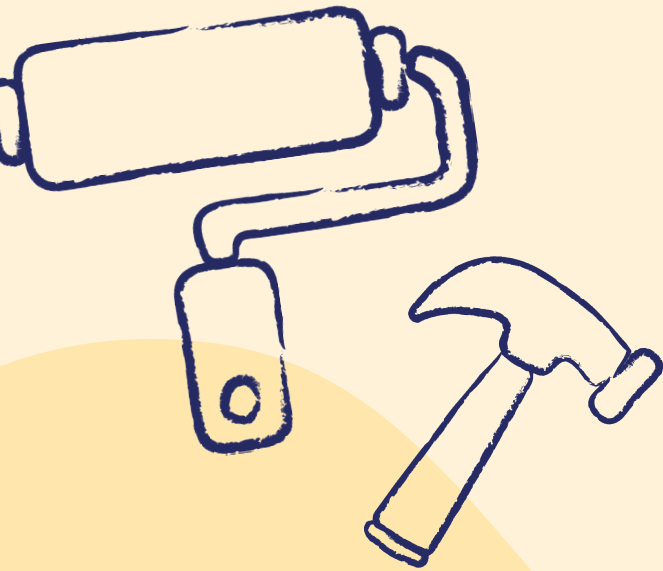
Federal Funding Fallout

How Tennessee Public Schools Are
Spending Billions in Relief Funds

Introduction

Tennessee schools have never had as much money as they do now. Education funding in the Volunteer State has more than doubled after adjusting for inflation in the last 30 years, and on top of that, lawmakers injected another \$1 billion by passing the Tennessee Investment in Student Achievement bill in the spring of 2022.¹ Tennessee's trend is not alone however, as data from the U.S. Census Bureau the year before the pandemic showed public school spending per pupil had its largest increase in over a decade, with a national cost of more than \$750 billion.² In addition to state and local governments giving record amounts of funding to K-12 education, the federal government's response to the pandemic brought billions more to public schools around the nation and \$4.5 billion for public schools here in Tennessee.³

With nationwide closures of businesses and public schools in the wake of the pandemic, the federal government passed multiple bills to send trillions of dollars to states, businesses, individuals, and public schools.⁴ These funds were given with the intent of stabilizing the economy and public education in a time of uncertainty. Federal relief bills for additional funding were passed even before the initial funding had been spent.⁵ With a flood of federal relief money coming to state and local governments, we must ask how this money has been spent and if it went to serve the populations it was meant to help.



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- ¹ Mandy Pellegrin, "A Short History of K-12 Education Funding in Tennessee." Sycamore Institute. September 30, 2021. <https://www.sycamoreinstitutetn.org/history-k12-education-funding/>; Tennessee Department of Education, "Tennessee General Assembly Passes TISA, \$1 Billion More for Public Education in Tennessee." April 28, 2022, <https://www.tn.gov/education/news/2022/4/28/tennessee-general-assembly-passes-tisa---1-billion-more-for-public-education-in-tennessee-.html>.
- ² "Public School Spending Per Pupil Increases by Largest Amount in 11 Years." U.S. Census Bureau. May 18, 2021. <https://www.census.gov/newsroompress/releases/2021/public-school-spending-per-pupil.html>.
- ³ "ESSER District Planning Resources." Tennessee Department of Education. <https://www.tn.gov/education/top-links/esser.html>.
- ⁴ "Covid Money Tracker." Committee for a Responsible Federal Budget. <https://www.covidmoneytracker.org/>.
- ⁵ Steve Scalise and Tim Phillips, "We already went 'big' on coronavirus relief. More of the same won't solve the problem." The Washington Post. February 19, 2021. <https://www.washingtonpost.com/opinions/2021/02/19/scalise-phillips-covid-relief/>.

Three Bills, Nearly Two Hundred Billion

In the early stages of the pandemic, school closures became more common. Governors began to mandate closing schools, while others like Tennessee Governor Bill Lee only recommended school closures. However, a timeline of the pandemic shows Idaho was the final state to close schools (on March 25, 2020), leaving all public school buildings closed in the nation.⁷ Just two days later, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law.⁸ This bill brought \$13.2 billion in aid to public schools through the Elementary and Secondary School Emergency Relief Fund (ESSER) for the purpose of “address[ing] the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the Nation.”⁹

Public schools would not go without additional federal relief funding for long, with the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act becoming law on December 27, 2020. This bill brought \$54.3 billion in additional funds for public schools through ESSER 2.0.¹⁰ The additional \$67.5 billion in ESSER 1.0 and 2.0 for K-12 relief funding was already \$10 billion more than what the federal government spends on education each year—yet these billions were dwarfed by a third bill, the American Rescue Plan (ARP) Act, which sent an additional \$122 billion to schools through ESSER 3.0.¹¹ In total, just shy of \$190 billion dollars in relief funding went to K-12 public schools in the space of under a year.

ESSER 1.0 (CARES Act)	ESSER 2.0 (CRRSA Act)	ESSER 3.0 (ARP Act)
\$13.2 billion	\$54.3 billion	\$122 billion
Total: \$189.5 billion		

Table 1

⁶ “School responses to the coronavirus (COVID-19) pandemic during the 2019-2020 academic year.” Ballotpedia. July 31, 2020. [https://ballotpedia.org/School_responses_to_the_coronavirus_\(COVID-19\)_pandemic_during_the_2019-2020_academic_year](https://ballotpedia.org/School_responses_to_the_coronavirus_(COVID-19)_pandemic_during_the_2019-2020_academic_year); Melanie Vasquez Russell, “Coronavirus in Tennessee: Gov. Lee recommends school districts to remain closed for the rest of the school year.” WATE 6. April 15, 2020. <https://www.wate.com/news/tennessee/coronavirus-in-tennessee-gov-lee-recommends-school-districts-to-remain-closed-for-the-rest-of-the-school-year/>.

⁷ “The Coronavirus Spring: The Historic Closing of U.S. Schools (A Timeline).” Education Week. July 1, 2020. <https://www.edweek.org/leadership/the-coronavirus-spring-the-historic-closing-of-u-s-schools-a-timeline/2020/07>

⁸ “About the CARES Act and the Consolidated Appropriations Act.” U.S Department of the Treasury. <https://home.treasury.gov/policy-issues/coronavirus/about-the-cares-act>.

⁹ “Elementary and Secondary School Emergency Relief Fund.” Office of Elementary and Secondary Education, U.S. Department of Education. <https://oese.ed.gov/offices/education-stabilization-fund/elementary-secondary-school-emergency-relief-fund/>.

¹⁰ Ibid.

¹¹ Ibid.; Erika Chen, “U.S. Spending on Public Schools in 2019 Highest Since 2008.” United States Census Bureau. May 18, 2021. <https://www.census.gov/library/stories/2021/05/united-states-spending-on-public-schools-in-2019-highest-since-2008.html>.

When these billions left Washington and made it into state and local school districts' coffers; parents, the public, and lawmakers began to ask what their immediate effects were. One parent in Oklahoma who was interviewed about how her district spent its funds said, "We don't see how that money's been spent, besides hand sanitizer."¹²

While the need for this level of funding can be debated, one area of consensus is that federal

relief funds need to have robust transparency and accountability measures in place—yet that is not the case. President Joe Biden's chief coordinator for stimulus spending stated, "There is no question that ... immense fraud ... took place," and even two years after the first relief funding was sent out, data on how funds were spent is still lacking.¹³ The Washington Post reported:

The [government's] spending portal does not offer a detailed real-time view of the way cities, states, schools, hospitals and others actually have deployed the broad swaths of the cash they received. In education, for instance, federal records show more than \$81 billion set aside for school districts in response to the pandemic. **Yet the information is 90 days old in some cases and offers no insight as to what those communities actually did once they obtained the grants.**¹⁴

Printing and sending trillions of dollars in relief funds without robust transparency and accountability measures in place is a slap in the face to taxpayers and to those individuals and entities that truly needed relief funds after the government forced closures. One silver lining that was added to the third round of ESSER funds was that school districts were required to spend at least 20 percent of them to address COVID-related learning loss.¹⁵ Yet that requirement is difficult to prove when transparency is lacking. Here in Tennessee, the Department of Education posted school districts' public plans for their portion of the \$4.5 billion

in relief funding.¹⁶ Of the 147 school districts in the state, 136 had information available that was analyzed by the State Collaborative on Reforming Education (SCORE) in early 2022.¹⁷ The Tennessee Department of Education (TDOE) provided plan templates that included four areas of spending: Foundations (facilities, technology, etc.), Academics, Readiness, and Educators. On average, analysts found that more than 50 percent of ESSER funds would be directed to foundations, 26.4 percent would go to academics, nearly 11 percent to readiness, and 12.5 percent would go to educators.¹⁸

¹² Ray Carter, "How have public schools spent \$2 billion to safely open?" Tulsa Beacon. January 20, 2022. <https://tulsabeacon.com/how-have-public-schools-spent-2-billion-to-safely-open/>.

¹³ Tony Romm, "Immense Fraud creates immense task for Washington as it tries to tighten scrutiny of \$6 trillion in emergency coronavirus spending." The Washington Post. February 17, 2022. <https://www.washingtonpost.com/us-policy/2022/02/17/stimulus-aid-oversight-fraud/>.

¹⁴ Ibid.

¹⁵ "Frequently Asked Questions: Elementary and Secondary School Emergency Relief Programs." U.S. Department of Education. May 2021. https://oeseed.gov/files/2021/05/ESSER.GEER_.FAQs_5.26.21_745AM_FINALb0cd6833f6f46e03ba2d97d30aff953260028045f9ef3b18ea602db4b32b1d99.pdf.

¹⁶ "School Opening Dashboard." Tennessee Department of Education. <https://districtinformation.tnedu.gov/>.

¹⁷ "Trends In Tennessee ESSER Plans: A Landscape Analysis." State Collaborative on Reforming Education. Spring 2022. https://tnscore.org/wp-content/uploads/2022/03/Trends-In-ESSER-3-2020_FINAL.pdf.

¹⁸ Ibid.

Average ESSER Funding Allocations Across TDOE Spending Categories

SCORE's analysis of Tennessee district public plans of ESSER allocations showed Foundations as the priority

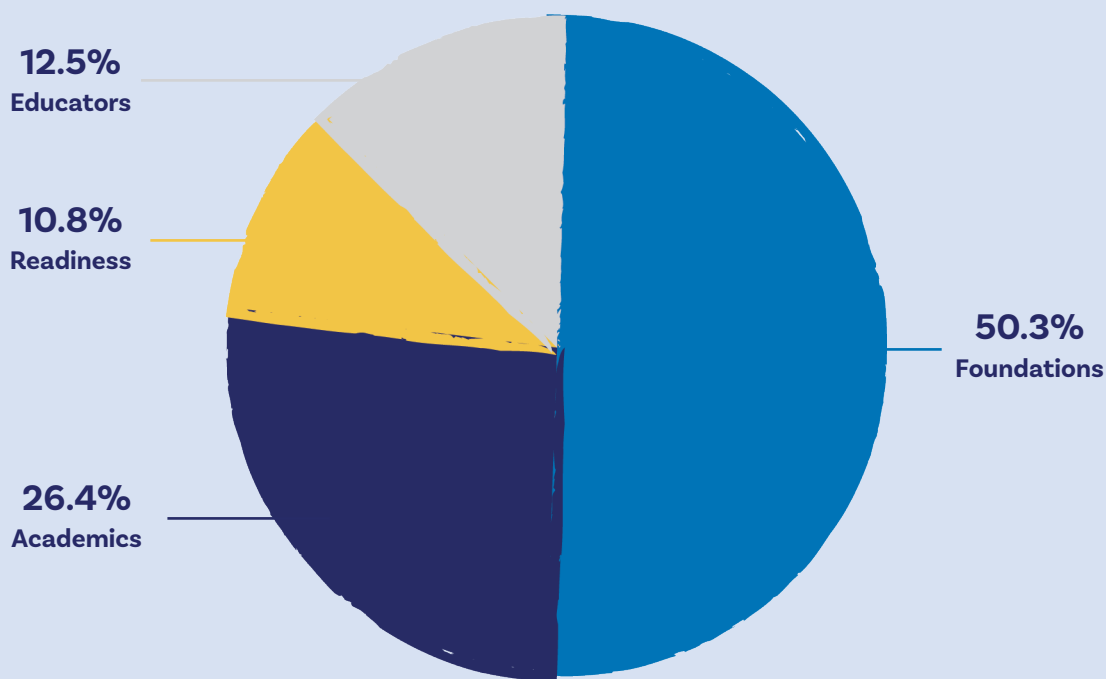


Figure 1

While these public plans provided a general view of where school districts wanted to direct relief funding, they still lacked precise information on what it would buy. Thankfully, Tennessee publicly provides more detailed

ESSER budgets for each school district through ePlan, the state's tracker for school district funding applications and monitoring tools.¹⁹



¹⁹ "ePlan Home." Tennessee Department of Education. <https://eplan.tn.gov/>.

Deluge of Dollars for Districts

Through ePlan, each of the 147 public school districts in Tennessee provided information on how they would spend relief funding on budget line items. There is still a caveat, because LEAs do not provide real information on how monies have been or will be spent. For example, one line item states “Contracts with Private Agencies,” but does not provide further details.

It offers no information on what the contracts include, what services will be provided, or who the contract would be with. However, the ePlan budget summaries and line items provide the most comprehensive publicly and readily available information on where districts are planning to spend their ESSER dollars.

Our analysis focuses on the original year for which the districts received the funds. For Fiscal Year 2021, districts provided their budget summaries for ESSER 1.0 and ESSER 2.0 relief funds. ESSER 3.0 was posted for Fiscal Year 2022. Districts budgeted their entire allocation for each fund in the fiscal year they received them. However, relief funds that were not completely spent in their original year rolled over to the next fiscal year, which created a problem of

using the same funds in two separate budget years, because it is not possible to know which line items may have received all or part of their funding for the original year. Thus, using original fiscal year budgets for each round of ESSER funds provided the best picture of how districts budgeted their relief money.

Analyzing the budget summaries from ePlan in the spring of 2022, of the \$4.5 billion of relief funds that were directed to public education in Tennessee, \$3.469 billion was allocated directly to school districts in ESSER 1.0, 2.0, and 3.0.²⁰

While TDOE’s ESSER public plan template provided four big buckets of spending (Foundations, Academics, Readiness, and Educators), ePlan budget summaries follow the County Uniform Chart of Accounts Numbering System for line items. These line items are grouped into seven applicable categories, Salaries and Wages, Per Diem and Fees, Benefits, Contracting Services, Supplies and Materials, Other Charges, and Capital Outlay, with each group containing up to 99 line items.²¹

County Uniform Chart of Accounts Numbering System

1. **Salaries & Wages** - Line items 101 - 189
2. **Per Diem & Fees** - Line items 191 - 199
3. **Employee Benefits** - Line items 201 - 299
4. **Contracted Services** - Line items 301 - 399
5. **Supplies and Materials** - Line items 401 - 499
6. **Other Charges** - Line items 501 - 599
7. **Debt Services** - Line items 601 - 699 (ESSER funds not budgeted in this category)
8. **Capital Outlay** - Line items 701 - 799

²⁰ “Elementary and Secondary School Emergency Relief (ESSER) 1.0 Funding Summary Report - ePlan.” Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/documentlibrary/ViewDocument.aspx?DocumentKey=1918087&inline=true>;
“Elementary and Secondary School Emergency Relief (ESSER) 2.0 Funding Summary Report - ePlan.” Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1918086&inline=true>;
“Elementary and Secondary School Emergency Relief (ESSER) 3.0 Funding Summary Report - ePlan.” Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1918085&inline=true>.

²¹ “County Uniform Chart of Accounts.” Tennessee Comptroller of the Treasury. Revised July 2022. <https://comptroller.tn.gov/content/dam/cot/la/documents/chart-of-accounts/2022ChartofAccounts.pdf>.

Analyzing all ESSER budget summaries using this system for all public school districts in Tennessee, we see a better picture of where

districts have budgeted relief funds than what would be obtained by only looking at their public plans.

Total ESSER Budget Funding Areas

Total ESSER for all districts' allocations heavily focus on Capital Outlay and Salaries

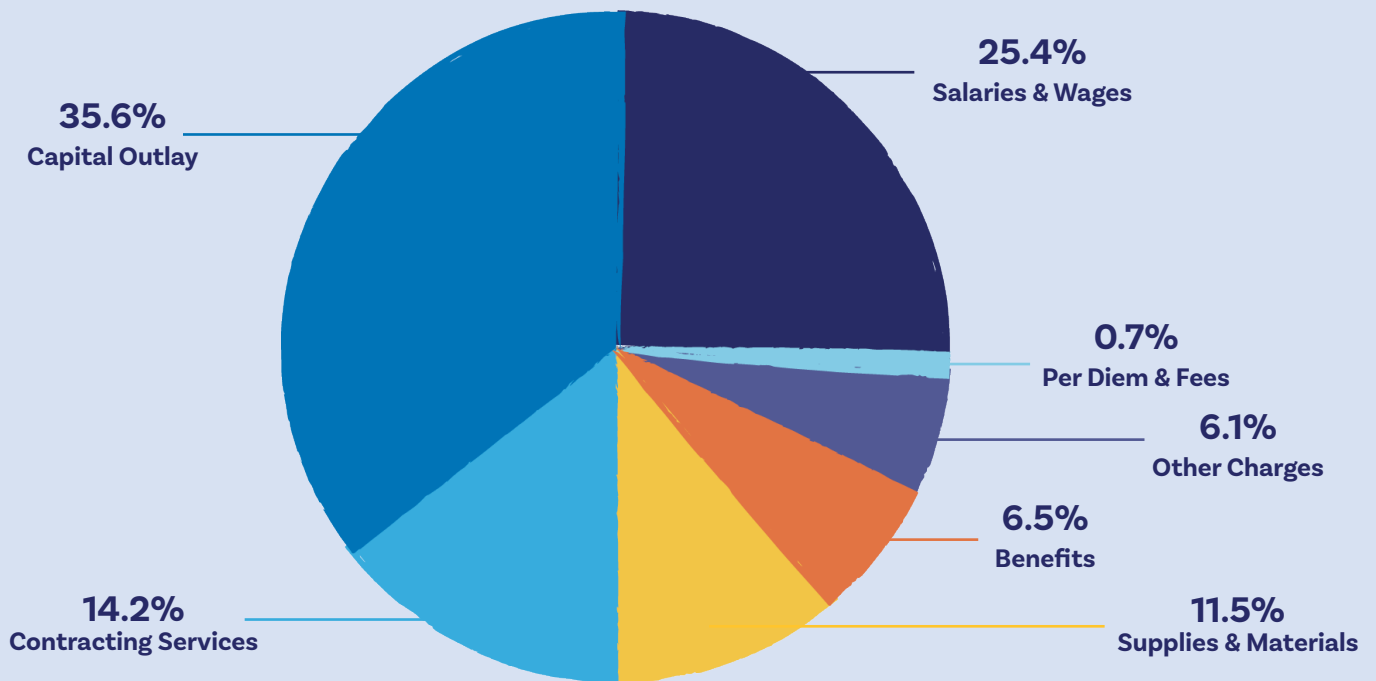


Figure 2

Using this system we found that in total Local Education Agencies (LEA), also known as school districts, in Tennessee budgeted \$1.23 billion for Capital Outlay (facilities, vehicles, land, etc.), \$881.4 million for Salaries, \$492.6 million for Contracting Services, \$400.7 million for Supplies and Materials, \$224.3 million for Benefits, \$213.4 for Other Charges, and \$24.4 million for Per Diem and Fees.

However, a handful of LEAs are responsible for the large expenditures on contracting services, and other charges, whereas the average LEA spent nearly half of their ESSER funding on Capital Outlay. For an average of how each LEA budgeted their ESSER funds, Figure 2 shows an increase in Capital Outlay and Salaries and Wages, by 11 and 0.5 percentage points, respectively, with a decrease in all other categories.

Average ESSER Budget Funding Areas

Average Budget statistics show increased Capital Outlay and Salaries, showing a decrease in everything else

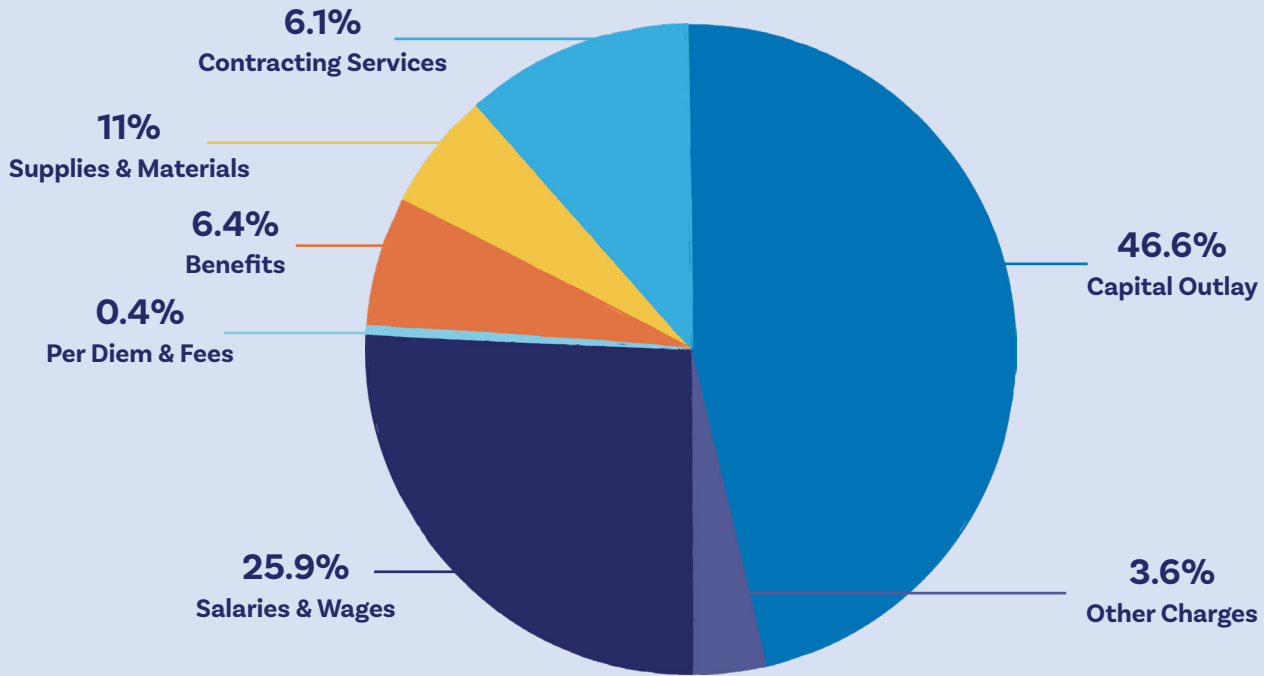


Figure 3

On average, school districts in Tennessee are budgeting nearly half of their ESSER funds for their facilities and over a quarter towards Salaries and Wages. The final 27.1 percent encapsulates the five other categories. Though

the average ESSER budget summary provides an informative snapshot of where school districts are placing priorities, there is a wide range of how districts are budgeting their relief funds.

For example, ePlan budget summaries for ESSER funds show:

Decatur County Schools	budgeted 84.5 percent for Capital Outlay
Milan Special Schools District	budgeted nearly 58 percent toward Salaries and Wages
Moore County Schools	budgeted 42.4 percent toward Supplies and Materials
Morgan County Schools	budgeted nearly 17 percent toward Benefits

Line-Item Limits

An analysis of ESSER budget summaries provides a better picture of how school districts have planned to spend this historic influx of federal funds; however, budget summaries and line items provide only limited insight. Line items only offer so much as to what administrators did or plan to do with the funding. For example, a family that sets aside \$500 a month for groceries won't know what that money was truly spent on until you see the receipt. The most glaring problem with line items and ESSER funds is what is listed as "Indirect Costs." The funds budgeted here provide no information on what the money actually purchased. Across the state, school districts budgeted more than \$126 million for "Indirect Costs." Additionally, seven line items include "Other," i.e., "Other Supplies and Materials," "Other Equipment," "Other Salaries & Wage," etc. These seven line items, in addition to "Indirect Costs," add up to \$1.06 billion in ESSER funds—meaning no details are available for more than 30 percent of the billions of ESSER funds for public school districts in Tennessee.

With receipts from school districts not readily available, Beacon sent an open-records request to TDOE to sample 12 school districts' detailed forms on how they planned to spend relief funds. We requested those from the largest

four districts in the state, in addition to smaller and more rural districts in all three Grand Divisions.

We must note that while our requests were fulfilled, it took months for us to receive the data based on the sheer size of it all, which included over 2,000 pages of documents related to 12 district plans for ESSER funds. In addition to the thousands of pages, looking through all of the plans took considerable amounts of time. While the information included in these plans is available to the public through open records, our experience in requesting information on simply eight percent of school districts in Tennessee shows the info is not quickly available for public viewing. For a parent or teacher who is interested in the detailed plans of their district, there is unfortunately not an option to quickly and easily get these detailed line-item plans.

When viewing these detailed plans of how schools budgeted their funds, remember that these billions of dollars that came to Tennessee were meant to address learning loss and return students to the classroom. However, each school district we sampled had budget items that had little to no relation to learning loss or making sure classrooms were safer for students.

How a Dozen Districts Have Budgeted Pandemic Relief Funding

Shelby County Schools	\$33,852,592 for Indirect Costs
Metro Nashville Public Schools	\$3,000,000 for design services for elementary school
Knox County Schools	\$2,695,000 for department chair stipends
Hamilton County Schools	\$25,000,000 for a new building
Cumberland County School District	\$9,553,973 for a new auditorium at a high school
Greene County Schools	\$24,000 for Legos
Hawkins County School District	\$45,000 for a new walk-in cooler
Lauderdale County School District	\$766,000 for upgrades to doors and windows with tinted glass
Maury County Public Schools	\$780,000 for playground equipment
McNairy County Schools	\$100,000 for retractable bleachers
Pickett County Schools	\$160,000 to resurface the playground
Weakley County Schools	\$16,000 for eight pairs of virtual reality goggles

Though new schools and renovations can be legitimate purchases for a school district to make, we question why these items were bought with relief funds that should have gone to remedying learning loss at a time when Tennessee public school students are struggling academically, with only 36 percent reading on grade level.²² Are tinted windows, retractable bleachers, and walk-in coolers really going to help students academically when so many are struggling to understand basic reading and arithmetic?

Other purchases these districts made (available to view in Appendix 1) included mattress pads, instant pots, toaster ovens, Apple pens, security cameras, sound systems, and sending teachers to a conference in Baltimore. Adding new gutters, installing canopies to drop-off areas (and replacing signage because the canopies blocked the view), multitudes of renovations, and adding LEDs to tennis courts are some other notable expenditures. Metro Nashville Public Schools (MNPS) found it perfectly acceptable to budget \$250,000 worth of ESSER funds on private music and art classes, while at the same time opposing families doing the same thing with their education dollars through the Education Savings Account program.²³

And yet these detailed documents still lack transparency. Contracted services are mentioned, but do not include budgeted hours or rate of pay. One such case is with MNPS, which signed an \$18 million, no-bid contract with a newly created private entity. Intrepid reporting by investigative journalists has revealed the contract included \$1.8 million for a bare-bones website (by comparison, MNPS's own website cost \$625,000 and took five years to build) and items such as "train the trainer" meetings, which had no additional information provided yet came with a monthly cost of nearly a quarter million dollars.²⁴ Further investigation found the district paid \$2.9 million for 689 hours worked from apparently one employee for data integration—a rate of more than \$4,200 per hour.²⁵ MNPS further paid \$1.9 million for equipment to monitor student temperatures, but never put the equipment to use.²⁶ Nearly a year after the story first broke, there are still questions around this contract and how MNPS spent the money. Considering nearly half a billion dollars of all ESSER funds that went to public school districts in the state were budgeted for "Contracting Services" based on ePlan budgets, this raises serious concerns on exactly how these relief dollars were spent and if they actually went to helping students.

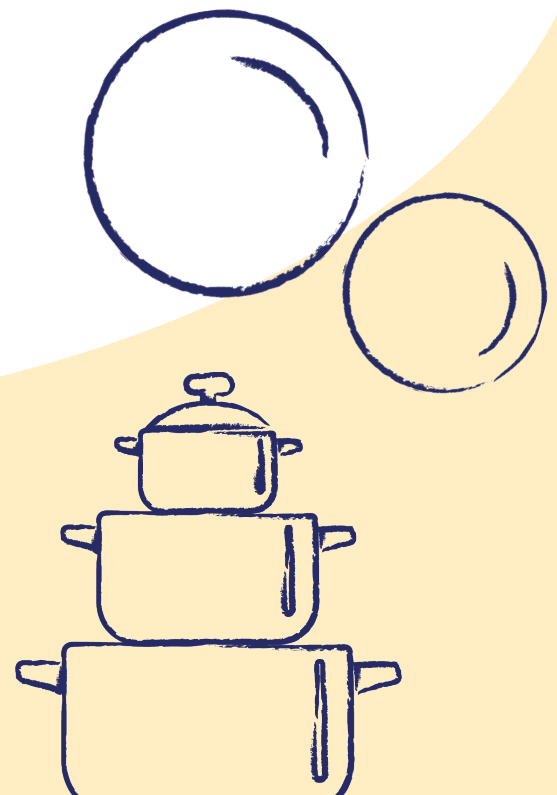
²² Jackie DelPilar, "TN Department of Education releases test scores for 2021-2022 school year." Fox 17 News. June 14, 2022. <https://fox17.com/news/local/tn-department-of-education-releases-test-scores-for-2021-2022-school-year>.

²³ Nate Rau, "Mayor bashes private school vouchers as legal fight continues." Axios. June 2, 2022. <https://www.axios.com/local/nashville/2022/06/02/nashville-mayor-bashes-vouchers>.

²⁴ Dennis Ferrier, "Fox 17 News Investigates: Metro Nashville Public Schools \$18 million no-bid contract." Fox 17 News. July 13, 2021. <https://fox17.com/news/local/metro-nashville-public-schools-18-million-no-bid-contract-taxes-politics-economy-meharry-medical-college>.

²⁵ Vivian Jones, "A COVID money grab? New details reveal Meharry subsidiary charged MNPS nearly double for thermal screeners." Mainstreet Nashville. June 14, 2022. https://www.mainstreetnashville.com/news/exclusive-a-covid-money-grab-new-details-reveal-meharry-subsi-dary-charged-mnps-nearly-double-for/article_de8317b2-e90b-11ec-a75e-47573200bf20.html.

²⁶ Ibid.



Where's the Urgency?

Multiple federal relief bills were passed because legislators believed schools needed these funds immediately to combat the pandemic and learning loss. Yet the urgency seen in handing out these billions of dollars has not transferred to those in charge of spending the funds. The TDOE tracks how much of the ESSER funds have already been spent; it seems school districts are struggling to spend it all.

Forty-three of 147 districts have not spent all of the relief allocations they received in the first round of ESSER funding.²⁷ Of the second round,

ESSER 2.0, 141 districts have not yet spent their entire allocation, with one district having spent just one percent as of July 2022.²⁸ The third round of funding, ESSER 3.0, shows no district has yet spent all of its allocation, and 102 districts have spent less than 25 percent of their ESSER 3.0 funds. In fact, less than 14 percent of ESSER 3.0 funds have been spent by all districts thus far.²⁹ In total, over two years since the first relief funding was signed by the President, public school districts in Tennessee have spent less than 32 percent of all ESSER funds.

ESSER 1.0 (CARES Act)	ESSER 2.0 (CRRSA Act)	ESSER 3.0 (ARP Act)
Total Allocation \$233,902,038.60	Total Allocation \$996,890,420.00	Total Allocation \$2,238,874,272.90
Total Spent \$221,131,886.14	Total Spent \$561,696,199.04	Total Spent \$302,053,025.75

$$\frac{\text{Total Spent: } \$1,084,881,110.93}{\text{Total Funding: } \$3,469,666,731.50} = 31.27\%$$

Table 2

²⁷ "Elementary and Secondary School Emergency Relief (ESSER) 1.0 Funding Summary Report - ePlan." Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1918087&inline=true>.

²⁸ "Elementary and Secondary School Emergency Relief (ESSER) 2.0 Funding Summary Report - ePlan." Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1918086&inline=true>.

²⁹ "Elementary and Secondary School Emergency Relief (ESSER) 3.0 Funding Summary Report - ePlan." Tennessee Department of Education. July 13, 2022. <https://eplan.tn.gov/DocumentLibrary/ViewDocument.aspx?DocumentKey=1918085&inline=true>.

Total ESSER Funds Spent and Unspent as of July 2022

Only 31.27% of all ESSER funds have been spent by Tennessee districts

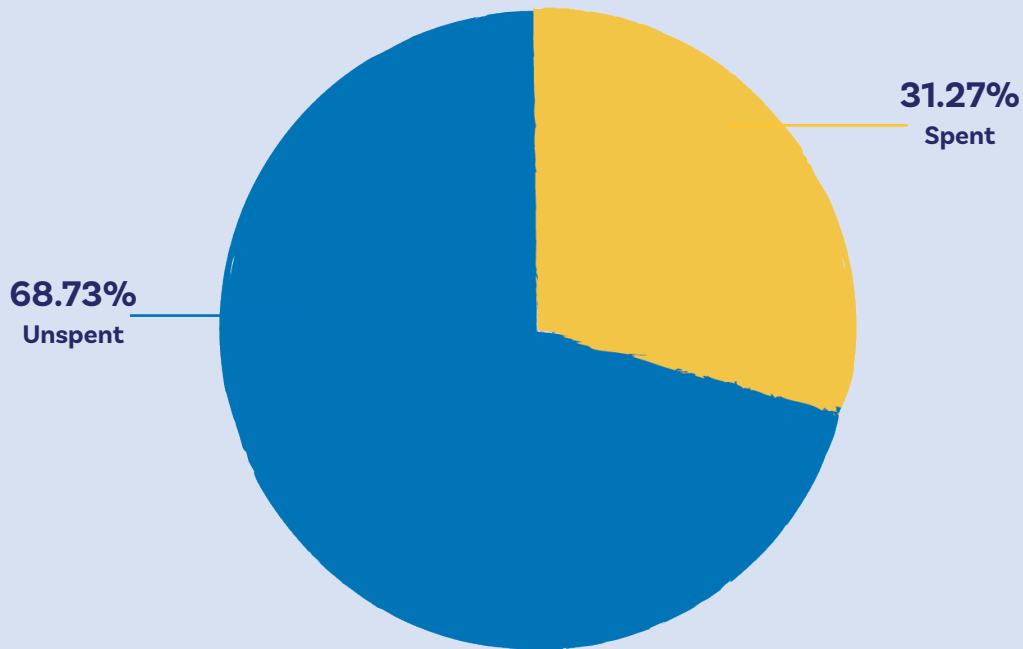


Figure 4

Public charter schools particularly struggle with spending these funds. Unlike district-run schools, which can and have budgeted a significant portion of their funds to facilities, charter schools commonly lease their facilities; according to a 2016 report from the Tennessee Comptroller, only 18 percent of charter schools statewide own or finance their own building.³⁰ For charters without the option to budget these relief dollars on major remodels that could break their lease or new construction, the intended use for these dollars - returning students safely to the classroom and combat learning loss - become the main area where they can use their funds. This unique position shows relief funding could have potentially been significantly less than what Congress appropriated because only 3.7 percent of the

all ESSER allocations for the Tennessee Public Charter School Commission had been spent by July 2022.

Despite staggered deadlines to spend the multiple rounds of ESSER funds, with the final being September 2024, at which time funds are returned to the U.S. Department of Education, public schools are struggling to find legitimate uses to spend the money in time.³¹ The department began accepting deadline extension requests in May 2022.³² More than two years since schools closed their doors, with a vaccine now widely available and no states left with general mask mandates, the urgency once felt and the original impetus for these funds is gone.³³ Yet schools still have not spent the vast majority of their relief funds.

³⁰ Tara Bergfeld, "Charter School Facilities." Tennessee Comptroller of the Treasury. January 19, 2016. https://comptroller.tn.gov/content/dam/cot/orea/advanced-search/2016/2016_OREA_ChartSchFacil.pdf.

³¹ "ESSER Fund Frequently Asked Questions." U.S. Department of Education. May 2020. <https://oese.ed.gov/files/2020/05/ESSER-Fund-Frequently-Asked-Questions.pdf>.

³² Mark Lieberman, "Schools Can Seek More Time to Spend ESSER Funds on Outside Contracts." Education Week. May 17, 2022. <https://www.edweek.org/policy-politics/schools-can-seek-more-time-to-spend-esser-funds-on-outside-contracts/2022/05>.

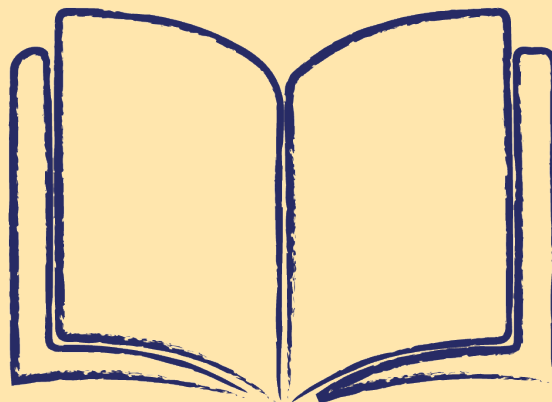
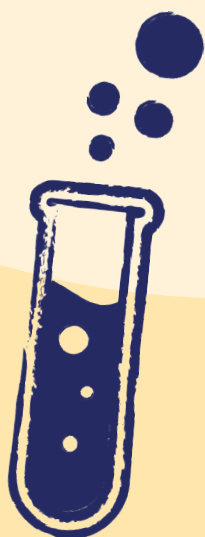
³³ Andy Markowitz, "State-by-State Guide to Face Mask Requirements." AARP. Updated August 8, 2022. <https://www.aarp.org/health/healthy-living/info-2020/states-mask-mandates-coronavirus.html>.

Conclusion

Though state and local governments have been investing record amounts into public education year after year, activists claim that public schools still need more. Those who make the calls for additional funding for public education have gotten their wish with federal relief funds. While we have yet to see exactly where the money is going and what public schools used it for, so far, we are witnessing schools struggle to spend all available funds even years later.

The public and lawmakers should know how these tax dollars are spent. During a time when many people were out of work due to government closures, public schools were receiving billions of dollars, handing out bonuses and purchasing items from retractable bleachers to virtual reality goggles. Teachers who feel their work went unappreciated while department heads were getting stipends or installing new sound systems should want answers from their districts.

We may never know exactly how all the ESSER relief funds were spent, but what we will know is whether they actually helped students academically improve. As more information about contracts and expenditures is released, lawmakers and the public should demand answers for any questionable purchases that didn't have students at the center. After all, public education dollars need to be accountable to the public and to students.



Appendix

Below is a list of selected detailed line items from 12 school districts, obtained from the Tennessee Department of Education through open records requests. This is not an all encompassing list of each line item a district has budgeted for. You can find the full list at beacontn.org/esser. Some districts provided little additional detail to their line items, while other districts provided pages of information for line items and how money would be spent. Except where noted, full descriptions and any potential grammatical errors are directly from district plans.

County/LEA	Budgeted Amount	Brief Description	Full Description	Page
Cumberland	\$9,553,973	New auditorium at high school	This 76100-706 Regular Capital Outlay line item will provide funding in the amount of \$9,553,973.41 to build an auditorium at Cumberland County High School in order to provide a space to accommodate fine arts classes, provide a place to complete state testing requirements, and have student assemblies in a safe manner (social distancing) in an effort to mitigate the spread of Covid 19. Research also indicates that fine arts activities is an opportunity that addresses students' social/emotional needs as well as learning loss. This was a focus as demonstrated by our Community Engagement Needs Assessment. It will also provide funding to build additional classroom spaces (dispose of portable classrooms) in order to safely distance students in an effort to mitigate the spread of Covid 19. This allocation is reasonable, allowable, allocable, and necessary as codified in the Every Student Succeeds Act (ESSA) Federal law, American Rescue Plan (ARP) Guidelines, and Education Department General Administrative Regulations (EDGAR).	39-40 of 65
Davidson	\$2,800,000	7,000 hotspots (2 years)	7,000 hotspots annually - \$1.4 million per year for two years FY 23 and FY24. Continuation of ESSER 2 initiative.	33 of 155
Davidson	\$5,297,873	Interactive boards, amplifiers, iPads, cameras	Estimated spending from school allocations in FY23 and FY24. Includes interactive boards, voice amplification systems, iPads, Elmos, cameras.	34 of 155
Davidson	\$315,000	Furniture	Furniture and furnishings for adding 20 classrooms to Old Center Elementary to relieve overcrowding and support the transition of 5th grade to elementary schools.	35 of 155
Davidson	\$250,000	Private music and art lessons for students	Private music and art lessons for students - Arts Education	59 of 155
Davidson	\$100,000	Artists in Residence partnerships	Artists-in-Residence partnerships - Arts Education	59 of 155
Davidson	\$25,000	Mileage for parents/families	Mileage for parents/families to transport students FY22. A strategy to help alleviate Covid-related student transportation challenges.	107 of 155
Davidson	\$3,000,000	Design services for new elementary school	Design services for a new elementary school to relieve over-crowding and to support the transition of 5th grade to elementary schools.	112 of 155
Greene	\$100,000	Welding gloves/curtains, tools, \$24k for lego	These funds will be used to purchase CTE materials for the middle school and high school CTE programs. This will address the needs from lost learning due to the pandemic. These supplies will give more support and additional opportunities for students to gain industry certifications to be ready graduates. These additional items will also reduce the need for students to travel to the off-site technical schools to gain industry certifications. Having to travel off-site creates more instructional time lost for students, leading to additional learning loss and gaps. Items to be purchased include but are not limited to: welding gloves (\$10,000), welding curtains (\$10,000), tools (\$40,000), drafting supplies(\$8,000), Family and Consumer science supplies(\$8,000), Legos (\$24,000), etc.	25 of 84
Greene	\$270,000	Indirect Costs	Indirect Costs	53 of 84
Hamilton	\$120,000	Kindergarten Screening software	Kindergarten screening software	92 of 264
Hamilton	\$248,783	Application Developer	Application Developer (1 FTE x 3 years)	105 of 264
Hamilton	\$528,383	Teacher stipends for professional learning	Teacher stipends for professional learning	111 of 264
Hamilton	\$2,206,784	Retention bonuses	Retention Bonus for employees who worked SY21 and returned SY22 (approx. 4,400 employees x \$500)	193 of 264
Hamilton	\$25,000,000	New building	Construction of a new building, allowing for all students to be served in an environment that allows for appropriate social distancing, improved air quality with up to date HVAC, and will provide a safe and healthy environment for students and staff.	220 of 264
Hamilton	\$5,000,000	Renovations to existing building	Renovation/expansion to existing building to ensure a safe and healthy learning environment, allowing for appropriate social distancing and virus mitigation.	220 of 264
Hamilton	\$189,419	Remodeling cafeteria	Remodel/expansion of cafeteria to accommodate appropriate social distancing.	222 of 264
Hamilton	\$8,161,527	Indirect Costs	Indirect Cost 11.07%	225 of 264
Hawkins	\$86,935	Intercom Systems	Funds will be used to purchase intercom systems for Clinch School and Church Hill Middle School. These are needed to better communicate with faculty, staff, and students.	22 of 56
Hawkins	\$2,000,000	Electronic Key card access for buildings	Electronic Access (\$2,000,000). Electronic Card Key Access for all building will provide a safer learning environment and will provide the district with accurate records of who and when personnel were in the building to assist with case tracking due to COVID-19.	71 of 98
Hawkins	\$2,000,000	Renovations for training center	Training Center renovations (\$2,000,000) By renovating our Training Center we can expand the usable floor space by creating an accordion wall to separate the space into two training rooms with each having its own HVAC which will improve air quality. Also by expanding the Training Center which serves as our Board Room we will better be able to social distance at board meetings and training. This will prevent and prepare for mitigating the spread of Covid 19.	71 of 98
Hawkins	\$45,000	Walk in cooler	Funds will be used for the addition of a Walk-in cooler at CVES. A large cooler is needed due to more space required to store food items for the boxed meals provided during alternate feeding schedules due to COVID-19.	68-69 of 98
Hawkins	\$34,328	56 replacement security camera	Domain Server Upgrades (\$112,000), 7 Security Camera Servers (\$35,000), 56 replacement cameras (\$34,328)	46 of 98
Hawkins	\$30,000	19 iPads and pens	HCS will use funds to purchase 19 iPads with pens and cases to be used for testing coordinators to address checking in/out testing materials, accessing testing training materials, and accessing the online testing platform.	43 of 98
Knox	\$41,000	Commercial Kitchen Life equipment (pots, pans, tongs, etc)	Instructional supplies and materials for Community-Based Instruction (CBI) including Commercial Kitchen Life, Apartment Life, Retail & Spending Life, and Office/Warehouse Life, a school business ventures module and pre-employment transition module. CBI is a strategy to engage low incident disability students in real world situations and simulated activities to prepare for life outside of public education. Commercial Kitchen Life \$41,000.00 -Pots, cooking utensils, oven mitts, garbage cans, mixing bowls, sheet pans, platters, serving platter, serving utensils, scoops, tongs, thermometers, cookbooks.	52 of 158
Knox	\$26,000	Apartment Life supplies (games, dishes, towels, mattress pads, etc)	Instructional supplies and materials for Community-Based Instruction (CBI) including Commercial Kitchen Life, Apartment Life, Retail & Spending Life, and Office/Warehouse Life, a school business ventures module and pre-employment transition module. CBI is a strategy to engage low incident disability students in real world situations and simulated activities to prepare for life outside of public education. Apartment Life \$26,000.00 -Bathroom supplies, kitchen supplies, bedroom supplies, rugs, books, games, dishes, pots, pans, serving dishes, flatware, cooking utensils, sheets, pillow, towels, mattress pads, ironing board, can opener, mixing bowls, serving bowls, cups, glasses, hangers, comforter, brooms, mops, buckets, dust pans, cleaning supplies.	52 of 158

Knox	\$30,000	Retail & Spending Life supplies (clothing racks, shopping carts, imitation cash and coins, etc)	Instructional supplies and materials for Community-Based Instruction (CBI) including Commercial Kitchen Life, Apartment Life, Retail & Spending Life, and Office/Warehouse Life, a school business ventures module and pre-employment transition module. CBI is a strategy to engage low incident disability students in real world situations and simulated activities to prepare for life outside of public education. Retail & Spending Life \$30,000.00 - Clothing racks, shopping carts and baskets, imitation cash and oin, display table, shelves, hangers, folding aids, ladder, steps, class cabinet, storage tubs, cleaning supplies, card stock, laminating supplies.	52 of 158
Knox	\$50,000	Commercial Kitchen Life equipment (stove, dishwasher, mixer, freezer, etc)	Equipment for CBI activities. Commercial Kitchen Life \$50,000.00 -stove, dishwasher, mixer, oven, freezer/cooler, sinks, serving rack, warmers.	55 of 158
Knox	\$25,000	Apartment Life supplies (couch, cabinets, mattress, bedroom suite, etc)	Equipment for CBI activities. Apartment Life \$25,000 - couch chairs, end tables, lamps, bedroom suite, mattress, box spring, kitchen table and chairs, stove, refrigerator, dishwasher, cabinet, shelves, washer and dryer, mixer, iron, crock pot, instant pot, microwave, television, blender, mixer, iron.	55 of 158
Knox	\$20,000	Office/Warehouse Life supplies (shelves, tables, order counter, office chairs)	Equipment for CBI activities. Office/Warehouse Life \$20,000 -shelves, tables, computer, printer, order counter, desks, office chairs	55 of 158
Knox	\$100,000	School business venture module items (washer/dryer, instant pots, toaster ovens, etc)	Equipment for CBI activities. School business venture module \$100,000.00 -washer and dryer, stoves, refrigerators, small refrigerators, dishwashers, microwaves, instant pots, crockpots, toaster oven, coffee machines.	56 of 158
Knox	\$2,695,000	Stipends for department chairs	Stipends for Department Chairs (\$2,695,000.00 stipends plus \$482,944.00 taxes/benefits totals \$3,177,944.00) Elementary schools - 6 per school for 2 years. Middle schools - 6 per school for 2 years. High schools - 7 per school for 2 years. Other schools - 4 per school for 2 years.	72 of 158
Knox	\$10,020	Travel expenses for 3 teachers and 1 administrator to go to Baltimore for conference and 5 days of PD	Professional development - Project Search 2022 national Conference (Baltimore, MD);registration and travel expenses for 3 teachers and 1 administrator. 5 days of professional development during summer break for all KCS Project Search staff that will serve as summer prep. program to assist with new site classroom start-up and to become familiar with standards, practices, reporting etc.	98 of 158
Knox	\$362,943	Bathroom renovations and window replacements at charter school	Emerald Academy. Bathroom renovations- Floors, stalls, toilets and urinals are older, deteriorated, and difficult to easily maintain or clean. The age and design are inferences for maintaining the cleanliness at the level it should be. The fixtures are old and have began to show cracks which can become potential issues, mainly for sanitation purposes. The flush valves have been already automated, but fixtures need to be replaced. The type of flooring is small tiles which also makes it very difficult to clean as opposed to a solid surface. In thinking about preparing for COVID our ability to clean at the required level has direct correlation with the risk of spreading the virus (planned for Summer 2022).	109 of 158
Knox	\$11,918,104	Indirect Cost	Indirect cost 14.93%	114 of 158
Lauderdale	\$766,000	Replacing glass with tinted glass, remodeling, new roofs	Halls Elementary (\$550,000) and Ripley Primary (\$216,000) windows and doors- Replace existing door/sidelites (windows) hardware, replace bottom panels with metal panels, replace top glass with divider of all insulated low "e" tinted glass. Add new main entry, renovate front admin area (\$92,000). Ripley Primary firecode issues, seal wall to roof deck and fire caulk, connect fire alarm. Halls High firecode issues, add fire dampers, fire resistance material, etc. Halls Elementary - Roof (\$1,750,000) and Ripley Elementary roof (\$1,500,000)	67 of 115
Lauderdale	\$118,800	3500 hard covers and bags for student chromebooks	3500 hard protective covers x \$22 each = \$77,000.00 to be purchased to use on the students Chromebooks. 3500 bags for students to carry Chromebooks in for added protection x \$11.97 each = \$41,880.00	30 of 115
Maury	\$1,129,370	\$1500 retention bonuses	Retention bonus to existing staff. \$1500 for full time employees and \$750 for part time employees.	7 of 155
Maury	\$780,000	Playground equipment at elementary schools	Funds to add new playground equipment at MCPS elementary schools.	60 of 155
McNairy	\$233,492	Playground equipment, slides, climbing equipment, zip track	(Beacon has summarized full description for sake of length) Funding for additional playground equipment for student use at all 5 elementary schools that may include swings, slides, climbing equipment etc. Approximately \$80,000 at each of the 5 schools will be based on need and combined with other local funding. (Pre-Approval received). - Adamsville - Fencing, playground equipment, pea gravel. Total \$43,200. - Bethel Springs - Timber border containment system, climbing system, swing set. Total \$77,000. - Michie - New slide, picnic table, pea gravel, climbing equipment. Total \$36,800. - Ramer - Fencing repairs/replace, playground equipment, Sky Run Zip Track, Sensory Dome Medium, replacement slide. Total \$50,492. - Selmer - 1 swing set, slide and climbing structure. Total \$26,000	18-19 of 89
McNairy	\$113,771	Furniture	(Beacon has summarized full description for sake of length) Funding to purchase additional classroom furniture and building equipment to adequately add appropriate space and furniture for students. Purchases will be at six schools...furniture may include desks, tables, chairs, whiteboards, alternative seating, etc. for instructional purposes and social distancing due to preventing COVID exposures. - Adamsville Elementary - chairs, desks, tables, bookcases. Total \$15,386. Adamsville High - tables, chairs, racks for tables and chairs, one unit desks. Total \$12,825. - McNairy Center High - folding tables/chairs, whiteboards, office chair, table carts, desks. Total \$24,500. - Michie Elementary - desks, lab stools, benches, teacher chairs. Total \$15,725. - Ramer Elementary - tables, chairs, bookcases, chair glides, stools, picnic tables. Total \$27,535. - Selmer Middle - up to 150 student chairs = \$13,000. 8 lockable cabinets and cleaning supplies for each school. \$4,800.	19-20 of 89
McNairy	\$64,000	Vex Robotics, legos, 3D printers, ipads	Funding for STEAM equipment such as VEX robotics kits, Legos, 3D printers, ipads, or Sphero/Dash/Dot robots to be used in learning acceleration at each of the 8 schools in the district. These purchases can be used during the regular school day or through after school/summer programs with students. Approximately \$8,000 will be purchased through the district office.	20 of 89
McNairy	\$50,000	Sanitary supplies to meet guidelines	Funding for supplies to meet sanitation and safety regulations according to CDC guidelines at the 8 district schools over the next 2 years. This may include masks (\$8,000), cleaning solutions (\$24,000), PPE (\$4,000), screens (\$4,000), test kits for staff (\$6,400) and supplies for disinfecting sprayers (\$3,600) needed for health and safety of students, teachers, and staff.	24-25 of 89
McNairy	\$1,150,000	Restroom renovation, awning and gutters, replace carpet, etc.	(Beacon has summarized full description for sake of length) Funding to address maintenance issues at all 8 district schools that may include replacing awnings, remodeling restrooms, and other building and ground repairs based on needs that will prevent the spread of illnesses and ensure better safety of the students, staff, and families. Restroom renovation at Adamsville Elementary and High, Bethel Springs Elementary, McNairy Central High, Michie Elementary, Ramer Elementary, and Selmer Middle. Approx. \$300,000. Awning/Gutters installed or repaired at 4 schools \$400,000. Replaces floor tiles.carpet at 3 schools \$175,000. Replace lighting at Adamsville High \$200,000. Replace intercom system at McNairy Central \$60,000. Misc Repairs \$15,000.	43-44 of 89
McNairy	\$1,043,000	Purchase of 9 additional school buses and 15 passenger van.	Purchase of 9 additional school buses to allow for appropriate number of bus routes and allow adequate spacing of students to prevent illness and keep a safe environment. 9 @ \$112,000 = \$1,008,000. Purchase a 15 passenger van to transport CTE students and other HS students between the schools for courses, the TCAT, and other industries for work based learning or visits using the state bid through Lonnie Cobb in Henderson, TN = \$35,000 (Pre-Approval received)	49 of 89
McNairy	\$40,000	New walk in cooler	- purchasing and installing a new walk-in cooler for Michie Elementary (\$40,000)	53 of 89
McNairy	\$100,000	New retractable bleachers	(Beacon has summarized full description for sake of length) Funding to improve existing buildings. Facilities may be updated or additions built for storage, to add additional square footage at approximately (\$325 per sq. ft) to better provide adequate space for students at schools. Retractable bleachers will be installed at Selmer Elementary. Pre-Approval received for: construction of additional PE area at Adamsville High (\$700,000), constructing an additional classroom for PK4 students at Bethel Springs (\$400,000), constructing an additional PE for social distancing at McNairy Central (\$100,000), close in area at Ramer Elementary to allow greater social distancing (\$400,000), purchasing and installing new retractable bleachers to Selmer Elementary (\$100,000)	55-56 of 89
Pickett	\$160,000	Resurface playground	Purchase playground resurfacing material that will provide a safer and more functional area for all students. Students are able to social distance more freely when outside so making this a safer environment is critical. This will be placed on both playgrounds at the K-8. The estimated cost for this is \$16 per square foot. \$16 x 10,000 = \$160,000	38 of 65
Pickett	\$92,000	Update sound system, repair fence around tennis court, install LEDs	Updating the sound system in order to use wireless mics at the high school. This will allow for social distancing for students during assemblies and other engagement activities. 5 wireless microphone modules with 4 microphones at \$329 each = \$1,645.00. 1 twenty-two channel mixer - \$1,100.00. 1 ten space rack/storage for microphone modules - \$530.00. Rack mount screws - \$11.00. 2 speakers at \$650 each - \$1,300.00. Repairing the fence around the tennis court will allow for students to have a safer place to social distance and be outside where they can get fresh air and (physical activity). Total cost - \$3,000.00. Replace old lights with LED lights at the K-8 school. This will provide a brighter and more refreshing learning environment for all students and staff. This will provide a more mentally stable environment but also imitate natural light which is proven to improve concentration. Total cost - \$84,414.00	40 of 65

Pickett	\$28,000	6 of each: Box lights, iPads, Apple pencils, and cases	Purchase BoxLight panels, iPads/cases, and Apple Pens to be used by teachers in direct instruction of all students. 6 BoxLights x \$3,500 = \$21,000. 6 iPads x \$1,000 = \$6,000. 6 Apple pencils x \$119 = \$714. 6 iPad Cases x \$30 = \$180. Total = \$27,894 rounded to \$28,000.	28 of 65
Pickett	\$6,087.85	Wireless mics	Purchase wireless microphones for students to use during theater arts, promoting social distancing. Will also be used during family engagement activities.	32 of 65
Shelby	\$3,565,632	Stipends/Bonuses/New Teachers/Reimbursements	ESL Peer Coaches- Stipends. Advanced Academic Support AP Expansion Support an addition of 50 AP Courses Districtwide. AP Stipends for After School Tutoring Enrichment to Increase Student Preparedness for AP Exams. Advanced Academics Support AP Expansion Supporting an addition of 50 AP Courses Districtwide Mentor Stipends for New AP Teachers. Bonuses for leaders who retain staff at hard to staff schools. Praxis reimbursement for Passing Praxis Tests. Relocation Bonus to attract out of state/area teachers. Sign on Bonus for Early Contract Teachers. Sign on bonuses for teachers especially in hard to staff areas (heavy competition from charters and municipalities). Stipends for New Hires. Transition Program Stipends.	11-12 of 139
Shelby	\$212,495	Stipends for behavioral supports	Stipends for Behavioral Supports- Counselors, Social Workers, Behavior Specialists for After School Supports Stipends.	46 of 139
Shelby	\$788,843	\$20k per teacher over 2 years to complete Memphis Teachers Excellence program	Strategic Recruitment & Retention. RTI & Intervention Materials & Platforms. Transformational Models. Virtual Education and Logistics. Memphis Teacher's Excellence It will take an individual 2 years to complete the program. The total tuition cost for one individual is \$20,000 over the course of the program; therefore, tuition cost per year will be \$10,000	61-62 of 139
Shelby	\$33,852,592	Indirect Cost	Indirect Costs	99 of 139
Shelby	\$1,173,624	2476 Lenovo ThinkPads	Replacement devices for students to assist with remote learning. 2476 Lenovo ThinkPad @ 474 per device.	17 of 77
Weakley	\$1,485,582	Renovate flooring, cabinets, painting, doors, and trim at elementary school. Canopy in drop off areas, replace gym sounds system at high school.	(Beacon has summarized full description for sake of length) To make our district buildings in Weakley County cleaner and more efficient to prevent, protect, and limit the risk of COVID-19 to our staff, students, and guests as we reopen and sustain operations, we will use ESSER funds make the following improvements: Dresden Elementary - renovate front office flooring, cabinets, paint walls, doors, and trim. Redesign large conference room into two smaller spaces for small meetings. Create an extra restroom. Renovate student restrooms. Gleason School - Add front and rear canopy, remodel main office. Greenfield School - Add canopies to school and electrical wiring to greenhouse. Martin Primary School - redesign front office, add canopy to front of school. Martin Elementary - Add canopy to East entrance, sidewalks, and edge of parking lot. Martin Middle - Extend front canopy, relocate signage as a result of extension, add canopy to north entrance, make modifications to admin office. Remove wall for space to add conference table. Sharon school - new top supported bus drop off canopy, replace carpet with vinyl flooring in front office, add storage closet, restore mens and womens restrooms, paint walls, add sinks and toilets. Westview High - replace flooring in office, replace counter and paint doors and drawers. Upgrade theater, restore sound system, lighting, and stage curtain. Replace gym sound system.	61-65 of 98
Weakley	\$1,202,765	Playground renovations, playground equipment	(Beacon has summarized full description for sake of length) Martin Primary - restore borders, edges of playground to increase space in which to social distance. Gleason School - restore old swings, borders, and add spin element. Dresden Elementary - add large element on back playground, in front of playground, restore the borders. Greenfield School - Restore back play area to include a shaded area, move fence back to make larger space to socially distance, add turf for safety, add spin element, add benches and shade, borders and turf on small playground.	65-66 of 98
Weakley	\$428,974	Replace cafeteria tables	(Beacon has summarized full description for sake of length)(Beacon has summarized full description for sake of length) In an effort to expand the total seating capacity while socially distancing during breakfast, lunch, and meetings; we will replace cafeteria tables to go from long rows of tables with seating on each side to a more modern, restaurant style approach; so that students and staff can sit with small groups and be further apart as they eat and/or meet for large gatherings. Westview High - 40 table/booths with chairs, Greenfield - 20 tables with chairs/stools, Gleason - 30 tables/booths with chairs, Sharon - 13 with tables/stools, Martin Middle - 19 with chairs/stools.	59-60 of 98
Weakley	\$258,000	3 year salary for ESSER director	Director of ESSER 3.0 Salary for 3 years.	30 of 98
Weakley	\$16,000	8 pairs of VR goggles	Children became extremely apathetic about learning during the losure for the pandemic and during the times of sickness and quarantining of the 2020-21 school year. To improve motivation of students we will purchase 8 pairs of VR Goggles for STEM Bus/schools @ 16000.00	14-15 of 98



About Beacon

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